Forms & Instructions

California 540NR

2001 Nonresident or Part-Year Resident Booklet

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

FRANCHISE TAX BOARD

Table of Contents

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Great information just a click away!

- How to e-file
- Check the status of your refund
- Options for paying your tax
- Contact the FTB and more

$$$ for You

Earned Income Credit (EIC) – If you earned less than $32,121 (less than $10,700 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal income tax booklet.

Refund of Excess State Disability Insurance (SDI) – You may be eligible for a refund of excess SDI if you had at least two employers during 2001 who together paid you more than $46,327 in wages. See the instructions on page 22.

Homeowner and Renter Assistance (HRA) – This California program reimburses qualifying homeowners and renters for a portion of the property tax they paid in the prior year. See page 54.

What's New for 2001?

Differences Between California and Federal Law

In general, California law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal law. California has not conformed to most of the changes made to the IRC by the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206) and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170). California has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), the FSC Repeal and Extraterritorial Income Exclusion Act of 2000 (Public Law 106-519), the Consolidated Appropriations Act of 2001 (Public Law 106-554), and the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16).

2001 Tax Law Changes

Solar Energy System Credit – A new credit is available for the purchase and installation of a solar energy system. For taxable years beginning on or after January 1, 2001, and before January 1, 2006, there will be allowed a credit equal to the lesser of 15% for tax years 2001 through 2003 or 7 1/2% for the tax years 2004 and 2005 of the net cost paid to purchase and install a solar energy system for the production of electricity, or $4.50 per rated watt of generating capacity of that system.

Homeowners' and Renter's Assistance (HRA) – The HRA refund amounts allowable have increased by 45%.

Joint Strike Fighter Wage Credit – California allows a 50% credit for wages paid or incurred for each qualified employee for duties related to a joint strike fighter.

Joint Strike Fighter Property Credit – California allows a credit for 10% of the cost of property placed in service in California for ultimate use in a joint strike fighter.

Amended/Extended Credits

- The Employer Child Care Program Credit and the Employer Child Care Contribution Credit are extended to taxable years beginning before January 1, 2007.
- The Community Development Financial Institution Investments Credit was amended to do all of the following:
  - Extend the repeal date to January 1, 2007,
  - Rename "qualified deposits" to "qualified investments" and define "qualified investments,"
  - Limit the amount of the investments eligible for the credit, and
  - Require FTB to advise and assist in the administration of the credit.

New Deduction – A deduction is allowed for interest paid on any loan or financed indebtedness from a utility company to purchase energy efficient equipment and products for California residences.

Net Operating Losses (NOLs) and Disaster Losses

Taxpayers are allowed special treatment for losses sustained as a result of the 2000 Napa valley earthquake. These disaster losses can be:

- Carried back to the 1999 tax year (if an election is filed by the extended due date for the taxable year in which the disaster actually occurred) and carried forward at 100% for five years, then carried forward an additional 10 years at 50%, or
- Claimed in the 2000 taxable year and carried forward at 100% for five years, then carried forward an additional 10 years at 55%.

For taxable years beginning on or after January 1, 2001, and before January 1, 2003, farmers are allowed a deduction for losses sustained due to Pierce's disease and its vectors. This loss may create an NOL, which is allowed to be carried forward for 9 years at 100%. The NOL may be deducted only from income apportioned to the area affected by Pierce's disease using a two-factor formula.

New California Income Exclusions

- The excludable gain on the sale of a principle residence will no longer be included in the gross income threshold amount triggering a California tax return filing requirement.
- Amounts received as rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices are excludable from income.
- Compensation for erroneous convictions is excludable from California income.

Electronic Postmarks – California law will now conform to the federal law that permits electronic postmarks to be proof of the date of an e-filed return.

Innocent Investors –Taxpayers can notify the FTB of their innocent investor status in an abusive tax shelter. If substantiated, FTB will be prohibited from seizing and selling their principal residence.

Principal Business Activity (PBA) Code – The Franchise Tax Board will now require individuals to include their PBA code on the face of their tax return. FTB is authorized to disclose a taxpayer's name, address, social security number or taxpayer identification number, and PBA code to city tax officials under specific limited circumstances.

New Voluntary Contributions Fund – You may make voluntary contributions to the Lupus Foundation of America, California Chapters Fund. See page 23.

Head of Household Filing Status

The Proposition 22 Legal Defense and Education Fund recently filed a cause of action in Sacramento Superior Court challenging the Board of Equalization's decision in the Hisserich case. The court issued a writ of mandate ordering FTB not to follow the Hisserich decision for purposes of determining head of household filing status.

Tax Form Changes

Beginning this year, a new easier form will be available for nonresidents and part year residents: the Short Form 540NR, California Nonresident or Part-year Resident Income Tax Return. The existing Form 540NR name has changed to the Long Form 540NR, California Nonresident or Part-year Resident Income Tax Return.

Tax Tools for You

Tax Tools at www.ftb.ca.gov

- Request electronic funds withdrawal to pay tax.
- Look up your account balance or estimated tax payments.
- Check on the status of your refund
- Get your CSN (customer service number)
- Request an installment agreement when you cannot pay the tax you owe.
- E-mail tax questions.
- Use fillable forms or download and print tax forms and publications.

We Welcome Your Comments

We at the Franchise Tax Board want to make doing business with us as easy, convenient and efficient as possible for you. Moreover, we are always looking for ways to better meet your needs. To find out what taxpayers want, we conduct surveys and seek feedback.

To ensure that we provide the products and services you need, we are working to increase the options available to you. Over the past several years, we have begun to offer you new ways of getting information and help, filing your return, and paying your taxes. We will continue to work to provide new service delivery options to better serve you.

Because we are also mindful of the need for government to spend tax dollars wisely, we also are working to reduce costs while improving results. We appreciate the trust that you place in us to keep your tax information safe and private, and pledge to continue to safeguard the information that you send to us both on paper and electronically.

Your comments and suggestions provide valuable input. We want you to tell us what you think we are doing well, as well as what we can do to improve our products and services to better suit your needs. You can help us by sending me your comments and suggestions. Please write to me at:

Email: Go to **www.ftb.ca.gov** and select "Send email to the Executive Officer"

Mail: GERALD GOLDBERG, EXECUTIVE OFFICER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Do I Have to File?

Requirements for Most People

Read down the first column to find your filing status at the end of 2001. Read across to find your age at the end of 2001, and number of dependents you are entitled to claim for 2001. You must file a return if you owe $1 or more of tax, or **either** your gross income or your adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.

Tip

Even if you do not have a filing requirement based on the chart below, you should file a return in order to get a refund if California state income tax was withheld from your pay, or if you made California estimated tax payments. Try e-file! It's fast, easy and convenient and there are several free options. Go to **www.ftb.ca.gov** for the details.

On 12/31/01, my filing status was:	**and on 12/31/01, my age was[6]:**	Gross Income[1]			Adjusted Gross Income[2]		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household[3]	Under 65	11,901	20,134	26,309	9,521	17,754	23,929
	65 or older	15,851	22,026	26,966	13,471	19,646	24,586
Married filing joint or Married filing separate[4]	Under 65 (both spouses)	23,803	32,036	38,211	19,042	27,275	33,450
	65 or older (one spouse)	27,753	33,928	38,868	22,992	29,167	34,107
	65 or older (both spouses)	31,703	37,878	42,818	26,942	33,117	38,057
Qualifying widow(er) with a dependent child	Under 65		20,134	26,309		17,754	23,929
	65 or older		22,026	26,966		19,646	24,586
Dependent of another person – any filing status	Any age	More than your standard deduction[5]					

[1] **Gross income is computed under California law** and consists of all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income computed under California law does not include any adjustments or deductions.

[2] **Adjusted gross income is computed under California law** and consists of your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

[3] Get FTB Pub. 1540, Tax Information for Household Filing Status. See "Order Forms and Publications" on page 56.

[4] The income of both spouses must be combined; both spouses may be required to file a return even if only one spouse had income over the amounts listed.

[5] Use the California Standard Deduction Worksheet for Dependents on page 18 to figure your standard deduction.

[6] If your 65th birthday is on January 1, 2002, you are considered to be age 65 on December 31, 2001.

Requirements for Children With Investment Income

California law is the same as federal law for the income of children under age 14. For each child under age 14 who received more than $1,500 of investment income in 2001, get and complete Long Form 540NR and form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income, to figure the tax on a separate return.

Note: If you qualify, you may elect to report your child's income of $7,500 or less (but not less than $750) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. See "Order Forms and Publications" on the back cover.

Other Situations When You Must File

If you owe any of the following taxes for 2001, you must file a California tax return.

- Tax on a lump-sum distribution;
- Tax on a qualified retirement plan, including an individual retirement arrangement (IRA) or on an Archer medical savings account (MSA);
- Tax for children under age 14 who have investment income greater than $1,500 (see paragraph above);
- Alternative minimum tax;
- Recapture taxes;
- Deferred tax on certain installment obligations; or
- Tax on an accumulation distribution of a trust.

Helpful Hints

(e-file and skip this page! See *www.ftb.ca.gov*)

Filling in your return.

- Use only black or blue ballpoint pen on the copy you send us.
- Enter your social security number(s) at the top of your Long or Short Form 540NR, Side 1, Step 1a.
- Print all names and words in CAPITAL LETTERS.
- Print numbers inside boxes. Be sure to line up dollar amounts.
- Round cents to the nearest whole dollar. For example, round $50.50 up to $51 or round $25.49 down to $25.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash.
- Attach your label. If you don't have a label, fill in your name as in the following example:

Your first name	Initial	Last name
J O H N	A	D O E

Is your name or address too long to fit in the boxes provided? Do not shorten your name or address. Instead, ignore the boxes and fit the information in the space provided. **Example:** Jonathan A. Ziggzephyrstone would enter his name as follows:

Your first name	Initial	Last name
JONATHAN	A	ZIGGZEPHYRSTONE

Verify Step 1, Step 1a, Step 2, and Step 3.

Step 1: Use your full legal name and complete address including ZIP Code.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Step 1a: Make sure that you entered your social security number and that it agrees with your social security card. If you file a joint return, make sure that you enter the social security numbers in the same order that your names are shown.

Step 2: Make sure that you meet all the requirements for your filing status. See page 17 for more information. If you believe that you qualify for the head of household filing status, get FTB Pub. 1540, Tax Information for Head of Household Filing Status.

Step 3: Take your personal exemption credit to reduce your tax. See Long and Short Form 540NR, line 23.

Check other areas.

Federal Adjusted Gross Income: Double-check that you correctly transferred your federal adjusted gross income from your federal TeleFile Tax Record, line I; Form 1040EZ, line 4; Form 1040A, line 19; Form 1040, line 33; Form 1040NR, line 33; or Form 1040NR-EZ, line 10.

California Standard Deduction: Make sure that you entered the California standard deduction amount and not the federal amount.

Itemized Deductions: Be sure that you reduced your federal itemized deductions by the amount of state and local income taxes you claimed on your federal Schedule A. Use Schedule CA (540NR), Part III, on page 38.

Double-check your math: Make sure each subtraction, addition, and any other calculation is correct.

Attachments to your return.

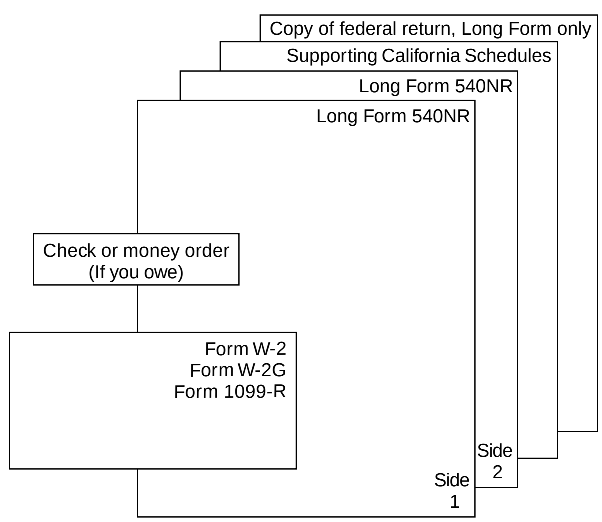
Forms(s) W-2, W-2G, and 1099: Make sure to staple all the Form(s) W-2 and W-2G you received to the front of your return where it says "attach copy of your Form(s) W-2 and W-2G". Also, attach any Form(s) 1099 showing California income tax withheld such as "backup withholding" on dividends and interest income.

Federal Return. If you file the Long Form 540NR, you must attach a copy of your federal income tax return and all supporting federal forms and schedules.

Check or money order: Make your check or money order payable to the Franchise Tax Board. Do not send cash. Also, write your social security number and "2001 Long or Short Form 540NR" on the check or money order. Attach the check or money order to the front of your return where it says "Attach check or money order here." A penalty may be imposed if your check is returned by your bank for insufficient funds.

Assembling your return.

Assemble your return in the order shown below. See Side 2 of your return for the correct mailing address.



Sign and date your return on Side 2.

✓ Tip Important due dates.

April 15, 2002	Last day to pay the 2001 amount you owe to avoid penalties and interest.* See form FTB 3519 on page 45 for more information. *If you are living or traveling outside the United States on April 15, 2002, the due dates for filing your return and paying your tax are different. See form FTB 3519 on page 45 for more information.
October 15, 2002	Last day to file your 2001 return to avoid penalties and interest computed from the original due date of April 15, 2002.
April 15, 2002 June 17, 2002 September 16, 2002 January 15, 2003	Due dates for 2002 estimated tax payments. Generally, you do not have to make estimated tax payments if your California withholding in each payment period is at least 1/4 of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your return under $200 ($100 if married filing separate). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment penalty. For more information call (800) 338-0505, select personal income tax, then select general information, and enter code **208**.

✓ Tip Keep a copy of your return.

The Franchise Tax Board (FTB) may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property.

✓ Tip If you file electronically.

If you file your return electronically, make sure all the amounts entered on the paper copy of your California return are correct before you sign form FTB 8453, California Individual Income Tax Declaration for e-file. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your return can be transmitted to FTB by your preparer or electronic filing service only after you sign form FTB 8453. The preparer or electronic filing service must provide you with:

- A copy of form FTB 8453;
- Any original Form(s) W-2, W-2G, 1099-G, and any other Form(s) 1099 that you provided; and
- A paper copy of your California tax return showing the data transmitted to the FTB.

✓ Tip Mailing your return.

If you have a **refund** or **no amount due**:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0002

If you **owe**:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

e-file your taxes!

Easy, fast and secure…

Prepare and file your federal and state tax returns electronically.

Do It Yourself!

- **Get the tax preparation software:**
  Go online to use web-based tax preparation software. Or you may buy it from a retail establishment. Some online software is free to use and to e-file. For more information, go to our Website at **www.ftb.ca.gov** and check out the list of e-file providers accepted by the Franchise Tax Board (FTB).

- **Keep your data secure:**
  You must use a pre-assigned customer service number (CSN) to identify yourself. If you are married filing joint, your spouse will also need a CSN. Get your CSN on our Website at **www.ftb.ca.gov**

  California law prohibits disclosure of your tax information except as specifically authorized by law.

- **Know that your return was filed:**
  Go back online and get acknowledgements that the IRS and the FTB received your returns.

- **Enjoy e-file convenience:**
  You can file online 24 hours a day, seven days a week beginning January 11, 2002. You can request direct deposit and have your refund deposited to your account 5-7 days after you file. Or, if you owe, you can request electronic funds withdrawal from your account on a date you choose.

Ready to join millions of Californians and e-file?

Great! Go to www.ftb.ca.gov or ask your tax preparer to e-file your return for you. Many preparers throughout California are approved by the IRS and the FTB to transmit your return electronically. Check out the locater service on our Website to find an e-file provider near you.

California e-file

Nonrefundable Renter's Credit Qualification Record

e-file and skip this page! The software you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. See **www.ftb.ca.gov**. If you were a resident of California for at least six months in 2001 and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify.

1. Were you a resident[1] of California for at least 6 full months in 2001?

YES Go to the next question.
NO Stop here. You do not qualify for this credit.

2. Is the amount on your Long or Short Form 540NR, line 17:

- $28,009 or less if single or married filing separate; or
- $56,018 or less if married filing joint, head of household, or qualifying widow(er)?

YES Go to the next question.
NO Stop here. You do not qualify for this credit.

3. Did you pay rent, for at least half of 2001, on property (including a mobile home that you owned on rented land) in California which was your principal residence?

YES Go to the next question.
NO Stop here. You do not qualify for this credit.

4. Can you be claimed as a dependent by a parent, foster parent, or legal guardian in 2001?

NO Go to the question 6.
YES Go to question 5.

5. For more than half the year, did you live in the home of a parent, foster parent, or legal guardian in 2001?

NO Go to the question 6.
YES Stop here. You do not qualify for this credit.

6. Was the property you rented exempt[2] from property tax in 2001?

NO Go to the next question.
YES Stop here. You do not qualify for this credit.

7. Did you or your spouse claim the homeowner's property tax exemption[3] anytime during 2001?

NO Skip question 8 and answer question 9.
YES Go to question 8.

8. Did you and your spouse maintain separate residences for the entire year in 2001?

YES The spouse that answered "Yes" to question 7 may not claim this credit. If the other spouse alone could have answered "No" to question 7, that person qualifies for the credit and should complete question 9.
NO Stop here. You do not qualify for this credit.

9. Use the following chart to find the amount of your credit based on the number of full months you were a resident of and rented property in California in 2001. Enter the amount on the line below and follow the instructions below the chart. **Note:** If you answered "Yes" to question 8, use the amounts for single or married filing separate.

Number of months							
	6	7	8	9	10	11	12
Single or married filing separate[4]	$30	$35	$40	$45	$50	$55	$60
Married filing joint, head of household, or qualifying widow(er)	$60	$70	$80	$90	$100	$110	File Form 540

$ ___ ___ ___

If this credit is the only special credit you are claiming, enter the amount on your Long or Short Form 540NR, line 40. **If you are a Long Form 540NR filer and are claiming other special credits in addition to this credit,** go to "Step 6" of the instructions for Long Form 540NR.

Do Not Mail This Record

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2001 which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2001 (From______to______)
a		
b		

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name	Street Address	City, State, ZIP Code, and Telephone Number
a		
b		

[1] Military personnel. If you are not a legal resident of California, you do not qualify for this credit. Your spouse may claim this credit if he or she was a resident, did not live in military housing during 2001, and is otherwise qualified.

[2] Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

[3] Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

[4] Married filing separate returns. If you and your spouse file separate returns, lived in the same rental property, and both qualify for this credit, one spouse may claim the full amount of this credit ($120), or each spouse may claim half of the amount ($60 each).

How Nonresidents and Part-Year Residents Are Taxed

General Information

If you were a nonresident of California and received income in 2001 that had its source in California or if you moved into or out of California in 2001, you must file either the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. California taxes all income you received while you were a resident of California and the income you received from California sources while a nonresident. See page 10 "Which Form Should I Use?" to determine which form to use (Long or Short Form 540NR).

If you file the Long Form 540NR, use Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, column A through column D to compute your total adjusted gross income as if you were a resident of California for the entire year. Use column E to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident. Then divide your California adjusted gross income (Schedule CA (540NR), column E) by your adjusted gross income from all sources (Schedule CA (540NR), column D) to determine a percentage. The percentage is multiplied by the tax on total taxable income, taken from the tax tables or tax rate schedules, to determine your tax liability. You may also qualify for California tax credits, which may reduce the amount of California tax you owe.

If you were a resident of California for all of 2001, you should get a California Resident Personal Income Tax Booklet and file Form 540, California Resident Income Tax Return, Form 540A, California Resident Income Tax Return; or Form 540 2EZ, California Resident Income Tax Return.

If you file the Short Form 540NR, use line 13,14, and 17 to compute your total adjusted gross income as if you were a resident of California for the entire year. Use line 25 to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident. Calculate your ratio on line 25a.

Pension Income of Retirees Who Move to Another State

Qualified retirement income received by nonresidents on or after January 1, 1996, is not taxable by California. If California state income tax was withheld from your payments, file Long Form 540NR for a refund. Get FTB Pub. 1005, Pension and Annuity Guidelines, to see if your retirement income qualifies. See "Order Forms and Publications" on page 56.

Temporary and Transitory Absences from California

If you were domiciled in California and worked outside of California for an uninterrupted period of at least 546 consecutive days under an employment contract, you are considered a nonresident. This provision also applies to the spouse who accompanies the employed individual during those 546 consecutive days. However, you will not qualify under this provision if you are present in California for a total of more than 45 days during any taxable year covered by the contract; or if you have income from stocks, bonds, notes, or other intangible property in excess of $200,000 for any taxable year covered by the contract. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status. See "Order Forms and Publications" on page 56.

Group Nonresident Return

Nonresident partners, nonresident members, and nonresident shareholders of a partnership, limited liability company (LLC), or S corporation that does business in California or has income from California sources may elect to file a group nonresident return on the Long Form 540NR. For more information get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR. This publication includes form FTB 1067A, Nonresident Group Return Schedule, which must be attached to the front of the group Long Form 540NR.

Which Form Should I Use?

	Short Form 540NR	Long Form 540NR
Filing Status	Single, married filing joint, head of household, qualifying widow(er)	Any filing status
Dependents	0-5 allowed	All dependents you are entitled to claim
Amount of Income	Total income of: $100,000 or less	Any amount of income
Sources of Income	Only income from: • Wages, salaries, tips • Taxable interest of $400 or less • Unemployment compensation **Note:** California **does not** tax unemployment compentation	All sources of income
California Adjustments to Income	• Unemployment compensation • Military pay adjustment (17140.5)	All adjustments to income
Standard Deduction	Allowed	Allowed
Itemized Deductions	No itemized deductions	All itemized deductions
Payments	Only withholding on form(s) W-2, and 1099's showing California tax withheld	• Withholding from all sources • Estimated tax payments • Payments made with extension vouchers; • Excess state disability insurance (SDI) or voluntary plan disability insurance (VPDI)
Tax Credits	• Personal exemption credits up to 5 dependent exemption credits • Nonrefundable renters credit	All tax credits
Other Taxes	Taxes computed using only the tax tables	All taxes: • Tax computed using the tax table or tax rate schedules • Alternative minimum tax • Tax on early distributions from IRAs or other qualified retirement plans • Tax on distributions from MSAs and education IRAs • Tax for children under age 14 who have investment income of more than $1,400 • Tax on lump-sum distributions • Recapture taxes • Deferred tax on certain installment obligations • Tax on accumulation distributions of trusts

Instructions for Short Form 540NR
California Nonresident or Part-Year Resident Income Tax Return

These instructions are based on the Internal Revenue Code (IRC) as of **January 1, 1998**, and the California Revenue and Taxation Code (R&TC).

Step 1 – Name and Address

If there is a label on the front of your booklet, attach the label to your completed return. Make sure that the information on your label is correct. Cross out any errors and print the correct information**.** If there is no label on the front of your booklet, print your name and address in the spaces provided at the top of Short Form 540NR. See page 5, Helpful Hints, "Filling in your return."

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Step 1a – Social Security Number(s)

Enter your social security number(s) in the spaces provided. To protect your privacy, your social security number(s) are not printed on your label. If you file a joint return, show the social security numbers in the same order that you show both names.

Note: If you do not have a social security number because you are a nonresident or a resident alien for federal tax purposes, and the IRS issued you an Individual Taxpayer Identification Number (ITIN), enter the ITIN in the spaces provided for the social security number.

Step 2 – Filing Status

Line 1 through line 5 - Filing Status

See page 17, Long Form 540NR instructions for the requirements for each of the filing statuses. Then fill in the circle on the Short Form 540NR that applies to you**. Note: If your filing status is married filing separate, you cannot file this form;** use the Long Form 540NR.

Step 2a – Residency

Please complete the residency portion by checking all boxes that apply to you and providing the applicable information.

Domicile is the place where you voluntarily establish yourself and your family, not merely for a special or limited purpose, but with a present intention of making it your true, fixed, permanent home and principal establishment. It is the place where, whenever you are absent or away, you intend to return.

Step 3 – Exemptions

Line 6 – Can you be claimed as a dependent?

Completely fill in the circle on line 6 if your parent (or someone else) can claim you as a dependent on his or her tax return, even if he or she chooses not to.

Line 7 – Personal Exemptions

Did you fill in the circle on line 6?

No Follow the instructions on Short Form 540NR, line 7.

Yes Ignore the instructions on Short Form 540NR, line 7. Instead, enter the number shown below for your filing status:

- Single, enter -0-;
- Head of household, enter -0-;
- Married filing joint and both you and your spouse can be claimed as dependents, enter -0-; or
- Married filing joint and only one spouse can be claimed as a dependent, enter 1.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, you must attach a doctor's statement to the back of Short Form 540NR indicating that you or your spouse are visually impaired. You are visually impaired if you cannot see better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Caution: An individual who is someone else's dependent may not claim this credit.

Line 11 – Dependent Exemptions

To claim an exemption credit for each of your dependents, write each dependent's name and relationship to you in the space provided. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 11. Multiply the number you entered by the pre-printed dollar amount and enter the result. Note: If you are claiming more than five dependents, use Long Form 540NR.

Step 4 – Taxable Income

Refer to your completed federal income tax return to complete "Step 4."

Line 12 – Total California Wages

Enter the total amount of your California wages from your Form(s) W-2. This amount is reported in box 16 of Form W-2.

Line 14 – California Adjustments To Income

California does not tax unemployment compensation. Enter the amount of any unemployment compensation shown on your federal TeleFile Tax record, line D; Form 1040EZ, line 3; Form 1040A, line 13; Form 1040, line 19; or Form 1040NR, line 20. If you have interest income from U S Obligations, U S Treasury Bills, Notes, Bonds, or other sources that is taxable for federal purposes and exempt for state purposes, you cannot file this form. File the Long Form 540NR.

Military Pay Adjustment

If you are serving on active duty military and domiciled in **Arizona, Idaho, Louisiana, Nevada, Texas, New Mexico, Washington, Wisconsin,** or **Puerto Rico (**community property states**), AND** your spouse is a **California** resident, you are entitled to an adjustment of ½ of your military pay. Write 17140.5 MPA on the dotted line to the left of line 14 if you are qualified to make this adjustment. Add this amount to any unemployment compensation and enter on line 14. You will also exclude this amount from California adjusted gross income on line 25.

Line 18 – California Standard Deduction

Find the standard deduction for your filing status in the left margin on Short Form 540NR. Did you fill in the circle on line 6? If yes, use the standard deduction worksheet on page 18. If no, use the standard deduction amount for your filing status in the left margin.

Step 5 – Tax

Line 22 – Tax

Figure your tax on the amount on line 19. Be sure to use the correct filing status and taxable income amount. **Caution:** This is not the final tax you owe California. You will only pay the California percentage of tax based on the ratio reported on line 25a.

Line 25 – California Adjusted Gross Income

Enter your total California wages from all your Form(s) W-2, box 16. Add any interest income received from Form(s) 1099INT, box 1, while you were a resident of California. Do not include in total California wages, ½ of military pay of a nonresident spouse attributable to a resident spouse by application of community property laws.

Line 25a – Ratio

$$\text{Ratio} = \frac{\text{California AGI (line 25)}}{\text{Total AGI from all sources (line 17)}}$$

This is your California ratio.

Step 6 – Credits

Line 40 – Nonrefundable Renter's Credit

If you paid rent on your principal California residence in 2001, you may be eligible for a credit to reduce your tax. See page 8 to find out if you qualify.

You may be eligible for the California refundable child and dependent care expenses credit. If you qualify for the credit, you must file Long Form 540NR. See page 22, line 51 through line 54 for more information.

Step 8 – Payments

Line 47 – Income Tax Withheld

Enter your total California income tax withheld from your Form(s) W-2, box 17.

Step 9 – Overpaid Tax Or Tax Due

Line 58 – Overpaid Tax

If line 47 is larger than line 46, subtract line 46 from line 47.

Line 59 – Tax Due

If line 47 is less than line 46, subtract line 47 from line 46.

Step 10 – Contributions

You may make contributions to the funds listed on Short Form 540NR, Side 2, Step 10. See page 23 and page 24 for a description of the funds.

Line 73 – Total Contributions

Add line 61 through line 69. Enter the result on line 73. If you did not make any contributions, do not enter an amount on line 73. If you show an amount on line 58, you must subtract the amount you contribute from the amount of overpaid tax. If you show an amount on line 59, you must add the amount you contribute to your tax due.

Note: If you have tax due and choose to make a voluntary contribution, it will increase the amount that you owe.

Step 11 – Refund or Amount You Owe

Line 74 – Refund or No Amount Due

If you did not enter an amount on line 73, enter the amount from line 58. If the amount is less than $1, attach a written request to your Short Form 540NR to receive the refund.

If you entered an amount on line 73, subtract that amount from the amount on line 58. If the result is zero or more, enter the amount on line 74. If the result is less than zero, your contributions are more than your overpaid tax available on line 58. In this case, do not enter an amount on line 74. Enter the result on line 75 and see the instructions for line 75.

Line 75 – Amount You Owe

If you entered an amount on line 73, add line 59 and line 73, otherwise enter the amount from line 59. This is the amount you owe with your Short Form 540NR. Make your check or money order for this amount, or see "Paying Your Taxes" on page 47.

To avoid a late filing penalty, file your Short Form 540NR by the due date even if you cannot pay the amount you owe.

Step 13 – Direct Deposit (Refund Only)

Direct Deposit of Refund

Direct Deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Short Form 540NR, Side 2, Step 13. Please be sure to fill in all the appropriate boxes. **Do not** attach a voided check or deposit slip. See the illustration on page 25.

Sign Your Return

You must sign your return in the space provided on Side 2. If you file a joint return, your spouse must sign it also.

Note: If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. If one spouse does not pay the tax, the other spouse may have to. See Innocent Spouse Relief on page 54.

If you pay a person to prepare your return, that person must sign on Side 2 and include their social security number, (or PTIN) or FEIN. A paid preparer must give you two copies of your return: one to file with the Franchise Tax Board and one to keep for your records. For information about **Power of Attorney**, visit our Website at:

www.ftb.ca.gov

California Nonresident or Part-Year Resident Income Tax Return 2001

Short Form

FORM **540NR**

Step 1
Place label here or print

Name and Address

Your first name | Initial | Last name

If joint return, spouse's first name | Initial | Last name

Present home address — number and street, PO Box or rural route | Apt. no. | PMB no.

City, town, or post office | State | ZIP Code

P AC A R RP

Step 1a
SSN

Your social security number ___ - ___ - ___

Spouse's social security number ___ - ___ - ___

IMPORTANT:
Your social security number is required.

Step 2
Filing Status

Fill in only one.

1 ○ Single
2 ○ Married filing joint (even if only one spouse had income)
4 ○ Head of household (with qualifying person). STOP. See page 17.
5 ○ Qualifying widow(er) with dependent child. Enter year spouse died _________ .

Step 2a
Residency

☐ State of residence
Taxpayer_______________ Spouse_______________
☐ Dates of residency
Taxpayer from_______________ to_______________
Spouse from _______________ to_______________
☐ Active duty military – State of domicile
Taxpayer_______________ Spouse_______________

Step 3
Exemptions

Attach check or money order here.

6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle . . . ● 6 ○

▶ For line 7, line 8, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.

7 **Personal:** If you filled in 1 or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 11 . . . 7 ☐ X $79 = $_________

8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 . . . 8 ☐ X $79 = $_________

10 Add line 7 and line 8. This is your total exemption credit before the dependent exemption credit . . . 10 **Total** $_________

Dependent Exemptions

11 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse.**

_________________ _________________ _________________

_________________ _________________ Total dependent exemption credit . . . . ● 11 ☐ X $247 = $_________

Step 4
Taxable Income

Standard Deduction

Single, $2,960

Married filing joint, Head of household, or Qualifying widow(er), $5,920

12 Total California wages from all your Form(s) W-2, box 16 . . . ● 12 _________

13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 19; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 . . . 13 _________

14 Unemployment compensation and military pay adjustment. See page 11 . . . ● 14 _________

17 Adjusted gross income from all sources. Subtract line 14 from line 13 . . . ● 17 _________

18 **Standard deduction** for your filing status (see the left margin). If you filled in the circle on line 6, see page 11 . . . ● 18 _________

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . 19 _________

Step 5
Tax

Attach a copy of your Form(s) W-2 and 1099(s) showing California tax withheld

22 Tax on the amount shown on line 19 . . . ◉ 22 _________

23 Exemption credits. Add line 10 and line 11 and enter the result on line 23 . . . 23 _________

24 Subtract line 23 from line 22. If less than zero, enter -0- . . . 24 _________

25 Add California wages from line 12 and taxable interest (Form 1099, box 1, see page 11). This is your California adjusted gross income . . . ● 25 _________

25a Ratio. Divide the amount on line 25 by the amount on line 17 . . . 25a ___ . ___ ___ ___ ___

27 Multiply line 24 (tax) by line 25a (ratio) . . . ● 27 _________

Your name: ____________________ Your SSN: ____________________

Step 6
Credits/ Total Tax

28 Amount from Side 1, line 27 . . . . **28** ________

40 Nonrefundable renter's credit. See page 12 . . . . ● **40** ________

46 Total tax. Subtract line 40 from line 28 . . . . ● **46** ________

Step 8
Payments

47 California income tax withheld (Form W-2, box 17) . . . . ■ **47** ________

Step 9
Overpaid tax or tax due

58 Overpaid tax. If line 47 is larger than line 46, subtract line 46 from line 47 . . . . ■ **58** ________

59 Tax due. If line 47 is less than line 46, subtract line 47 from line 46 . . . . **59** ________

Step 10
Contributions

Alzheimer's Disease/Related Disorders Fund . . . . ● **61** ________ 00

CA Fund for Senior Citizens . . . . ● **62** ________ 00

Rare and Endangered Species Preservation Program . . . . ● **63** ________ 00

State Children's Trust Fund for the Prevention of Child Abuse . . . . ● **64** ________ 00

CA Breast Cancer Research Fund . . . . ● **65** ________ 00

CA Firefighters' Memorial Fund . . . . . . ● **66** ________ 00

Emergency Food Assistance Program Fund . . . . ● **67** ________ 00

CA Peace Officer Memorial Foundation Fund . . . . ● **68** ________ 00

Lupus Foundation of America, California Chapters Fund . . . . ● **69** ________ 00

73 Add line 61 through line 69. These are your total contributions . . . . ● **73** ________

Step 11
Refund or Amount You Owe

74 **REFUND OR NO AMOUNT DUE.** Subtract line 73 from line 58. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000 . . . . ■ **74** ___,___,___.__

75 **AMOUNT YOU OWE.** Add line 59 and line 73. See page 12. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 . . . . ■ **75** ___,___,___.__

79 If you **do not** need California income tax forms mailed to you next year, fill in the circle . . . . ● **79** ○

Step 13
Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip.
Fill in the boxes to have your refund directly deposited. Routing number → ● ☐☐☐☐☐☐☐☐☐

Account Type:
Checking ● ☐ Savings ● ☐ Account number → ● ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 9

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See page 12.

Your signature
X ____________________ Daytime phone number ( ) -

Spouse's signature (if filing joint, both must sign)
X ____________________ Date

Paid preparer's signature *(declaration of preparer is based on all information of which preparer has any knowledge)* ● Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed) Firm's address FEIN

California Nonresident or Part-Year Resident Income Tax Return 2001 — Short Form

FORM **540NR**

Step 1

Place label here or print

Name and Address

Your first name | Initial | Last name

If joint return, spouse's first name | Initial | Last name

Present home address — number and street, PO Box or rural route | Apt. no. | PMB no.

City, town, or post office | State | ZIP Code

P AC A R RP

Step 1a

SSN

Your social security number

Spouse's social security number

IMPORTANT:
Your social security number is required.

Step 2

Filing Status

Fill in only one.

1 ○ Single
2 ○ Married filing joint (even if only one spouse had income)
4 ○ Head of household (with qualifying person). STOP. See page 17.
5 ○ Qualifying widow(er) with dependent child. Enter year spouse died _________ .

Step 2a

Residency

☐ State of residence
Taxpayer_______________ Spouse_______________
☐ Dates of residency
Taxpayer from_______________ to_______________
Spouse from _______________ to_______________
☐ Active duty military – State of domicile
Taxpayer_______________ Spouse_______________

Step 3

Exemptions

Attach check or money order here.

6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle . . . . . ● 6 ○

▶ For line 7, line 8, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.

7 **Personal:** If you filled in 1 or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 11 . . . . . 7 ☐ X $79 = $_________

8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 . . . . . 8 ☐ X $79 = $_________

10 Add line 7 and line 8. This is your total exemption credit before the dependent exemption credit . . . . . 10 **Total** $_________

Dependent Exemptions

11 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse.**

_________________ _________________ _________________

_________________ _________________ Total dependent exemption credit . . . . ● 11 ☐ X $247 = $_________

Step 4

Taxable Income

Standard Deduction

Single, $2,960

Married filing joint, Head of household, or Qualifying widow(er), $5,920

12 Total California wages from all your Form(s) W-2, box 16 . . . . . ● 12 _________

13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 19; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 . . . . . 13 _________

14 Unemployment compensation and military pay adjustment. See page 11 . . . . . ● 14 _________

17 Adjusted gross income from all sources. Subtract line 14 from line 13 . . . . . ● 17 _________

18 **Standard deduction** for your filing status (see the left margin). If you filled in the circle on line 6, see page 11 . . . . . ● 18 _________

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . . 19 _________

Step 5

Tax

Attach a copy of your Form(s) W-2 and 1099(s) showing California tax withheld

22 Tax on the amount shown on line 19 . . . . . ◉ 22 _________

23 Exemption credits. Add line 10 and line 11 and enter the result on line 23 . . . . . 23 _________

24 Subtract line 23 from line 22. If less than zero, enter -0- . . . . . 24 _________

25 Add California wages from line 12 and taxable interest (Form 1099, box 1, see page 11). This is your California adjusted gross income . . . . . ● 25 _________

25a Ratio. Divide the amount on line 25 by the amount on line 17 . . . . . 25a ___ . ___ ___ ___ ___

27 Multiply line 24 (tax) by line 25a (ratio) . . . . . ● 27 _________

Your name: ______________________ Your SSN: ______________________

Step 6
Credits/ Total Tax

28 Amount from Side 1, line 27 . . . . 28 ______

40 Nonrefundable renter's credit. See page 12 . . . . ● 40 ______

46 Total tax. Subtract line 40 from line 28 . . . . ● 46 ______

Step 8
Payments

47 California income tax withheld (Form W-2, box 17) . . . . ■ 47 ______

Step 9
Overpaid tax or tax due

58 Overpaid tax. If line 47 is larger than line 46, subtract line 46 from line 47 . . . . ■ 58 ______

59 Tax due. If line 47 is less than line 46, subtract line 47 from line 46 . . . . 59 ______

Step 10
Contributions

Alzheimer's Disease/Related Disorders Fund . . . . . . ● 61 ______ 00

CA Fund for Senior Citizens . . . . . . ● 62 ______ 00

Rare and Endangered Species Preservation Program . . . . . . ● 63 ______ 00

State Children's Trust Fund for the Prevention of Child Abuse . . . . . . ● 64 ______ 00

CA Breast Cancer Research Fund . . . . ● 65 ______ 00

CA Firefighters' Memorial Fund . . . . ● 66 ______ 00

Emergency Food Assistance Program Fund . . . . ● 67 ______ 00

CA Peace Officer Memorial Foundation Fund . . . . ● 68 ______ 00

Lupus Foundation of America, California Chapters Fund . . . . ● 69 ______ 00

73 Add line 61 through line 69. These are your total contributions . . . . ● 73 ______

Step 11
Refund or Amount You Owe

74 **REFUND OR NO AMOUNT DUE.** Subtract line 73 from line 58. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000 . . . . ■ 74 [, , .]

75 **AMOUNT YOU OWE.** Add line 59 and line 73. See page 12. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 . . . . ■ 75 [, , .]

79 If you **do not** need California income tax forms mailed to you next year, fill in the circle . . . . ● 79 ○

Step 13
Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip.
Fill in the boxes to have your refund directly deposited. Routing number → ●
Account Type:
Checking ● ☐ Savings ● ☐ Account number → ●

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 9

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See page 12.

Your signature
X ______________________
Daytime phone number ( )

Spouse's signature (if filing joint, both must sign)
X ______________________
Date

Paid preparer's signature *(declaration of preparer is based on all information of which preparer has any knowledge)* ●
Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed) Firm's address
FEIN

Instructions for Long Form 540NR
California Nonresident or Part-Year Resident Income Tax Return

These instructions are based on the Internal Revenue Code (IRC) as of **January 1, 1998**, and the California Revenue and Taxation Code (R&TC).

Before You Begin

You must complete your federal income tax return (Form 1040, Form 1040A, Form 1040EZ, federal TeleFile Tax Record, Form 1040NR, or Form 1040NR-EZ) before you begin your Long Form 540NR. You will use information from your federal income tax return to complete your Long Form 540NR. Be sure to complete and mail Long Form 540NR by April 15, 2002. If you cannot mail your return by the due date, see page 45 for information.

To get forms and publications referred to in these instructions go to our Website at: **www.ftb.ca.gov** or see "Order Forms and Publications" on page 56.

Important: You must attach a copy of your federal income tax return, and all supporting federal forms, and schedules, to Long Form 540NR.

✓Tip

e-file! No math, fast refund, accurate return and more! See page 7 for details.

You may qualify for the federal earned income credit. See page 2 for more information. There is no comparable state credit.

Step 1 – Name and Address

If there is a label on the front of your booklet, attach the label to your completed return. Make sure that the information on your label is correct. Cross out any errors and print the correct information.

If there is no label, print your name(s) and address in the spaces provided at the top of Long Form 540NR. See "Filling in your return" on page 5.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Principal Business Activity Code

Enter the numeric Principal Business Activity Code from federal Schedule C, line B.

Step 1a – Social Security Number(s)

Enter your social security number(s) in the spaces provided. To protect your privacy, your social security number(s) are not printed on your label. If you file a joint return, show the social security numbers in the same order that you show both names.

Note: If you do not have a social security number because you are a nonresident or resident alien for federal tax purposes, and the IRS issued you an IRS Individual Taxpayer Identification Number (ITIN), enter the ITIN in the spaces provided for the social security number.

Step 2 – Filing Status

Fill in only one of the circles for line 1 through line 5. Be sure to enter the required information if you filled in the circle for line 3 or line 5.

Your filing status for California must be the same as the filing status you used on your federal income tax return. If you did not file a federal return because you did not have a federal filing requirement, use the filing status you would have used had you been required to file.

218

Exception for married taxpayers who file a joint federal income tax return – You may file separate California returns if either spouse was:

- An active member of the United States Armed Forces or any auxiliary military branch during 2001; or
- A nonresident for the entire year and had no income from California sources during 2001.

If you filed federal Form 1040NR or Form 1040NR-EZ, you do not qualify to use the head of household or married filing joint filing statuses. Instead, use single, married filing separate, or qualifying widow(er), whichever applies to you.

If You Are Married and File a Separate Return: Enter your spouse's full name on line 3 and social security number in the space provided in "Step 1a."

Note: Community property rules may apply to the division of income when you use the married filing separate status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, and FTB Pub. 1051A, Guidelines For Married Filing Separate Returns.

If You File as Head of Household, do not claim yourself or a nonrelative as the qualifying individual for head of household. Get FTB Pub. 1540, Tax Information for Head of Household Filing Status, for more information. See "Order Forms and Publications" on page 56.

✓Tip

e-file and you can close this book now! The software you use to e-file will help you find out if you qualify to claim head of household. Most software also provides a questionnaire, 1540e, which will help verify your eligibility to the FTB. See **www.ftb.ca.gov**

Step 3 – Exemptions

Line 6 – Can be Claimed as a Dependent

Completely fill in the circle on line 6 if your parent (or someone else) can claim you as a dependent on his or her tax return, even if he or she chooses not to.

Line 7 – Personal Exemptions

Did you fill in the circle on line 6?

No Follow the instructions on Long Form 540NR, line 7.

Yes Ignore the instructions on Long Form 540NR, line 7. Instead, enter the amount shown below for your filing status:

- Single or married filing separate, enter -0-;
- Head of household, enter -0-;
- Married filing joint and both you and your spouse can be claimed as dependents, enter -0-; or
- Married filing joint and only one spouse can be claimed as a dependent, enter 1.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, you must attach a doctor's statement to the back of Long Form 540NR indicating that you or your spouse are visually impaired. You are visually impaired if you cannot see better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Caution: An individual who is someone else's dependent may not claim this credit.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2001*, you should claim an additional exemption credit on line 9. If you are married, each spouse 65 years of age or older should claim an additional credit. You may contribute all or part of this credit to the California Seniors Special Fund. See page 23 for information about this fund.

*If your 65th birthday is on January 1, 2002, you are considered to be age 65 on December 31, 2001.

Caution: An individual who is someone else's dependent may not claim this credit.

Line 11 – Dependent Exemptions

To claim an exemption credit for each of your dependents, write each dependent's name and relationship to you in the space provided. If you have more than five dependents, attach a schedule. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 11. Multiply the number you entered by the pre-printed dollar amount and enter the result.

Step 4 – Taxable Income

Refer to your completed federal income tax return to complete "Step 4."

Line 12 – California Wages

Enter the total amount of your California wages from your Form(s) W-2. This amount should be shown in box 16 of Form W-2.

Line 14 – California Adjustments — Subtractions (from Schedule CA (540NR), line 33, column B)

You must complete Schedule CA (540NR) to find the amount to enter on Long Form 540NR, line 14. Follow the instructions for Schedule CA (540NR) beginning on page 31. Enter the amount from Schedule CA (540NR), line 33, column B on Long Form 540NR, line 14.

Line 15 – Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the amount in parentheses. For example: "(12,325)."

Line 16 – California Adjustments — Additions (from Schedule CA (540NR), line 33, column C)

You must complete Schedule CA (540NR), to find the amount to enter on Long Form 540NR, line 16. Follow the instructions for Schedule CA (540NR) beginning on page 31. Enter the amount from Schedule CA (540NR), line 33, column C on Long Form 540NR, line 16.

Line 17 – Adjusted Gross Income From All Sources

Combine line 15 and line 16. This amount should be the same as the amount on Schedule CA (540NR), line 33, column D.

Line 18 – California Itemized Deductions or California Standard Deduction

You must decide whether to itemize your charitable contributions, medical expenses, etc., or take the standard deduction. Your California income tax will be less if you take the **larger** of your California:

- Itemized deductions (total itemized deductions allowed under California law); or
- Standard deduction.

If you are married and file a separate return, you and your spouse must either both itemize your deductions or both take the standard deduction.

Itemized deductions. Figure your California itemized deductions by completing Schedule CA (540NR), Part III, line 35 through line 40. Enter the result on Long Form 540NR, line 18.

Note: If you did not itemize deductions on your federal income tax return but will itemize deductions for your California Long Form 540NR, first complete federal Schedule A, Itemized Deductions. Then complete Schedule CA (540NR), Part III, line 35 through line 40.

Standard deduction. Find your standard deduction on the California Standard Deduction Chart For Most People on this page. If you filled in the circle on Long Form 540NR, line 6, use the California Standard Deduction Worksheet for Dependents, on this page, instead.

California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse, if married) as a dependent on his or her tax return.

Your Filing Status	Enter On Line 18
1 – Single	$2,960
2 – Married filing joint return	$5,920
3 – Married filing separate return	$2,960
4 – Head of household	$5,920
5 – Qualifying widow(er)	$5,920

Note: The California standard deduction amounts are less than the federal standard deduction amounts.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if your parent, or someone else, can claim you (or your spouse if married) as a dependent on his or her tax return.

1. Enter your earned income from: line 1 of the "Standard Deduction Worksheet for Dependents'' in the instructions for federal Form 1040; Form 1040A; or from line A of the worksheet on the back of Form 1040EZ. If you used federal TeleFile, add $250 to the total of your wages from all Form(s) W-2, box 1 and enter the result here	1	
2. Minimum standard deduction	2	$750.00
3. Enter the **larger** of line 1 or line 2 here	3	
4. Enter the amount shown for your filing status: • Single or married filing separate, enter $2,960 • Married filing joint, head of household, or qualifying widow(er), enter $5,920	4	
5. **Standard deduction.** Enter the **smaller** of line 3 or line 4 here and on Long Form 540NR, line 18	5	

Step 5 – Tax

When you figure your tax, be sure to use the correct filing status and taxable income amount.

Line 22 – Tax

Figure your tax on the amount on line 19. Use one of the following methods and fill in the matching circle on line 22:

- **Tax Table.** If your taxable income is $100,000 or less, you must use the tax table beginning on page 48. Be sure you use the correct filing status column.
- **Tax Rate Schedules.** If your taxable income is over $100,000, you must use the tax rate schedules on page 53.
- **FTB 3800.** Generally, you must use form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income, to figure the tax on the separate Long Form 540NR of your child who was under age 14 on January 1, 2002, and who had more than $1,500 of investment income. Attach form FTB 3800 to the child's Long Form 540NR.
- **FTB 3803.** If, as a parent, you elect to report your child's interest and dividend income of $7,500 or less (but not less than $750) on your return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. You must file a separate form FTB 3803 for each child whose income you elect to include on your Long Form 540NR. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Long Form 540NR, line 22. Attach form(s) FTB 3803 to your return.

Line 23 – Exemption Credits

Use your exemption credits to reduce your tax. If your federal adjusted gross income (AGI) on line 13 is more than the amount for your filing status, your credits will be limited.

If your filing status is:	Is Long Form 540NR, line 13 more than:
Single or married filing separate	$130,831
Married filing joint or qualifying widow(er)	$261,664
Head of household	$196,248

Yes Complete the AGI Limitation Worksheet below.
No Follow the instructions on Long Form 540NR, line 23.

AGI Limitation Worksheet

a	Enter the amount from Long Form 540NR, line 13	**a**	_______
b	Enter the amount for your filing status on line b: Single or married filing separate . . . . $130,831 Married filing joint or qualifying widow(er) . . . . $261,664 Head of household $196,248	**b**	_______
c	Subtract line b from line a	**c**	_______
d	Divide line c by $2,500 ($1,250 if married filing separate). **Note:** If the result is not a whole number, round it to the next higher whole number	**d**	_______
e	Multiply line d by $6	**e**	_______
f	Add the numbers from the **boxes** on Long Form 540NR, line 7, line 8, and line 9 (not dollar amounts)	**f**	_______
g	Multiply line e by line f	**g**	_______
h	Enter the dollar amount (that you filled in) from Long Form 540NR, line 10	**h**	_______
i	Subtract line g from line h. If zero or less, enter -0-	**i**	_______
j	Enter the number from the box on Long Form 540NR, line 11 (not the dollar amount)	**j**	_______
k	Multiply line e by line j	**k**	_______
l	Enter the dollar amount (that you filled in) from Long Form 540NR, line 11	**l**	_______
m	Subtract line k from line l. If zero or less, enter -0-	**m**	_______
n	Add line i and line m. Enter the result here and on Long Form 540NR, line 23. If zero or less, enter -0-	**n**	_______

Line 25 – California Adjusted Gross Income

You must complete Schedule CA (540NR), column E to determine your California adjusted gross income. Follow the instructions for Schedule CA (540NR) beginning on page 31. Enter on Long Form 540NR, line 25 the amount from Schedule CA (540NR), line 33, column E.

Line 26 – Tax from Schedule G-1 and form FTB 5870A

Fill in the circle for and enter the amount of taxes from:

- Schedule G-1, Tax on Lump-Sum Distributions; and
- Form FTB 5870A, Tax on Accumulation Distribution of Trusts.

Step 6 – Special Credits and Nonrefundable Renter's Credit

A variety of California tax credits are available to reduce your tax if you qualify.

To figure and claim most credits, you must complete a separate form or schedule and attach it to your Long Form 540NR. The Credit Chart on page 21 describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT). Answer the following questions before you claim credits on your tax return.

1. Do you qualify to claim the nonrefundable renter's credit? (See page 8.)
   Check ☐ **Yes** or ☐ **No,** then go to Question 2.
2. Are you claiming any other special credit listed in the Credit Chart on page 21?

   No If you checked "Yes" for Question 1 and entered an amount on Long Form 540NR, line 40, go to line 42. If you checked "No" for Question 1, skip to the instructions for line 43.

   Yes Figure your credit using the form, schedule, worksheet, or certificate identified in the Credit Chart. Then go to Box A, in the next column, to see if the total amount you may claim for all credits is limited by TMT. If you checked "Yes" for Question 1, be sure that you entered your nonrefundable renter's credit on line 40.

Box A – Did you complete federal Schedule C, D, E, or F **and** claim or receive any of the following:

- Accelerated depreciation in excess of straight-line;
- Intangible drilling costs;
- Depletion;
- Circulation expenditures;
- Research and experimental expenditures;
- Mining exploration/development costs;
- Amortization of pollution control facilities;
- Income/loss from tax shelter farm activities;
- Income/loss from passive activities;
- Income from long-term contracts using the percentage of completion method;
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541); or
- Excluded gain on the sale of qualified small business stock

Yes Get and complete Schedule P (540NR).
No Go to Box B.

Box B – Did you claim or receive any of the following:

- Investment interest expense; **226**
- Income from incentive stock options in excess of the amount reported on your return; **225**
- Charitable contribution deduction for appreciated property; **224**
- Income from installment sales of certain property; or
- Net operating loss deduction or disaster loss carryover reported on form(s) FTB 3805D, 3805V, 3805Z, 3806, or 3807.

Yes Get and complete Schedule P (540NR).
No Go to Box C.

Box C –

If your filing status is:	Is Long Form 540NR, line 17 more than:
Single or head of household	$180,426
Married filing joint or qualifying widow(er)	$240,567
Married filing separate	$120,283

Yes Get and complete Schedule P (540NR).
No Your credits are not limited. Go to the instructions for the Long Form 540NR, line 37.

Carryovers: If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, you may carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years).

If you need to complete Schedule P (540NR) and if you claim any of the credits on line 31 through line 34, do not enter an amount on line 31 through line 34. Instead, enter the total amount of these credits from Schedule P (540NR), Part IV, Section A1, line 4 through line 11, on Long Form 540NR, line 36. Do not follow the instructions for line 36. Write "Schedule P (540NR)" to the left of the amount entered on line 36.

Line 31 – Credit for Joint Custody Head of Household — Code 170

Note: You may not claim this credit if you used the head of household, married filing joint, or the qualifying widow(er) filing status.

You may claim a credit if you were unmarried at the end of 2001 (or if married, you lived apart from your spouse for all of 2001 and you used the married filing separate filing status); and if you furnished more than one-half the household expenses for your home that also served as the home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of your taxable year. If the child is married, you must be entitled to claim a dependent exemption for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or separate maintenance or must be part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or separate maintenance has not yet been issued.

Use the worksheet below to figure this credit.

1. Enter the amount from Long Form 540NR, line 24	**1**	________
2. Enter the Schedule G-1 tax, if any, included on Long Form 540NR, line 26	**2**	________
3. Add line 1 and line 2	**3**	________
4. Credit percentage — 30%	**4**	x .30
5. Credit amount. Multiply line 3 by line 4. Enter the result or $315, whichever is less	**5**	________

Line 32 – Credit for Dependent Parent — Code 173

Note: You may not claim this credit if you used the single, head of household, qualifying widow(er) or married filing joint filing status.

You may claim this credit only if:

- You were married at the end of 2001 and you used the married filing separate filing status;
- Your spouse was not a member of your household during the last six months of the year; and
- You furnished over one-half the household expenses for your dependent mother or father, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet for the credit for joint custody head of household above.

Line 33 – Credit for Senior Head of Household — Code 163

You may claim this credit if you:

- Were 65 years of age or older on December 31, 2001*;
- Qualified as a head of household in 1999 or 2000 by providing a household for a qualifying individual who died during 1999 or 2000; and
- Did not have adjusted gross income over $51,173 for 2001.

*If your 65th birthday is on January 1, 2002, you are considered to be age 65 on December 31, 2001.

Note: If you meet all the conditions listed, you do not need to qualify to use the head of household filing status for 2001 in order to claim this credit.

Use the worksheet below to figure this credit.

1. Enter the amount from Long Form 540NR, line 19	**1**	________
2. Credit percentage — 2%	**2**	x .02
3. Credit amount. Multiply line 1 by line 2. Enter the result or $964, whichever is less	**3**	________

Line 34 – Credit for Long-Term Care — Code 214

Enter the amount from form FTB 3504, Part II, line 3.

To get form FTB 3504, Long-Term Care Credit, see “Order Forms and Publications” on page 56.

Line 36

Add the amounts on line 31 through line 34. Multiply the total by the ratio on Side 1, line 25a. Enter the result on line 36. If you completed Schedule P (540NR), see page 19 for the instructions for line 31.

Line 37 through Line 39 – Additional Special Credits

Each credit has a code number. To claim only one or two credits, enter the credit name, code number, and amount of the credit on line 37 and line 38. To claim more than two credits, get Schedule P (540NR). See “Order Forms and Publications” on page 56. List two of the credits on line 37 and line 38. Enter on line 39 the total of any remaining credits from Schedule P (540NR).

Important: Attach Schedule P (540NR) and any required supporting schedules or statements to your Form 540NR.

Credit for Child Adoption Costs — Code 197

For the year in which an order of adoption is entered, you may claim a credit for 50% of the cost of adopting a child who is a citizen or legal resident of the United States and who was in the custody of a California public agency or a California political subdivision. You may include the following costs if directly related to the adoption process:

- Fees of the Department of Social Services or a licensed adoption agency;
- Medical expenses not reimbursed by insurance; and
- Travel expenses for the adoptive family.

Note: Any deduction for the expenses upon which this credit is based must be reduced by the amount of the child adoption costs credit claimed.

Use the following worksheet to figure this credit. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to $2,500 per minor child.

1. Enter qualifying costs for the child	**1**	________
2. Credit percentage — 50%	**2**	x .50
3. Credit amount. Multiply line 1 by line 2. Do not enter more than $2,500	**3**	________

Your allowable credit is limited to $2,500 for 2001. You may carry over the excess credit to future years until the credit is used.

Line 40 – Nonrefundable renter’s credit

Go to the instructions for “Step 6” on page 19.

Line 43 –

Subtract the amount on line 42 from the amount on line 28. Enter the result on line 43. If the amount on line 42 is more than the amount on line 28, enter -0-. If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 43. Write “IRC Section 453 interest” or “IRC Section 453A interest” and the amount on the dotted line to the left of the amount on line 43.

Step 7 – Other Taxes

Attach the specific form or statement required for each item in this step.

Line 44 – Alternative Minimum Tax (AMT)

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- $64,152 married filing joint or qualifying widow(er); or
- $48,114 single or head of household; or
- $32,075 married filing separate.

A child under age 14 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540NR) and included on the return is more than the sum of $5,350 plus the child’s earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than $1,000,000 from **all** trades or businesses.

(continued on page 22)

CREDIT CHART

Credit Name & Credit Form/Worksheet	Code	Description
Child Adoption – Worksheet on page 20	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 22	None	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit and is refundable
Community Development Financial Institution Deposits – Certification Required	209	20% of each qualified deposit made to a community development financial institution Obtain certification from: California Organized Investment Network (COIN), Department of Insurance, 300 Capitol Mall, Suite 1460, Sacramento CA 95814
Dependent Parent – Worksheet on page 20	173	Must use married filing separate filing status and have a dependent parent
Disabled Access for Eligible Small Businesses – FTB 3548	205	Similar to the federal credit but limited to $125 based on 50% of qualified expenditures that do not exceed $250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Employer Child Care Contribution – FTB 3501	190	Employer: 30% of contributions to a qualified plan
Employer Child Care Program – FTB 3501	189	Employer: Cost of establishing a child care program or constructing a child care facility
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California
Enterprise Zone Employee – FTB 3553	169	5% of wages from work in an enterprise zone
Enterprise Zone Hiring & Sales or Use Tax – FTB 3805Z	176	Business incentives for enterprise zone businesses
Farmworker Housing – Certification required	207	50% of new construction or rehabilitation costs for farmworker housing Obtain certification from: Farmworker Housing Assistance Program, California Tax Credit Allocation Committee, 915 Capitol Mall, Rm 485, Sacramento CA 95814
Joint Custody Head of Household – Worksheet on page 20	170	30% of tax up to $315 for single or married filing separate taxpayers who have a child and meet support test
Joint Strike Fighter Wages – FTB 3534	215	50% of qualified wages paid or incurred in taxable years beginning in 2001, not to exceed $10,000 for each qualified employee, or a proportional amount for an employee who is employed by the taxpayer for only part of the taxable year
Joint Strike Fighter Property – FTB 3534	216	10% of the cost of property placed in service in California for ultimate use in a joint strike fighter.
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales or Use Tax – FTB 3807	198	Business incentives for LAMBRAs
Long-Term Care – FTB 3504	214	$500 multiplied by the number of qualifying individuals for whom you provide long-term care
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Manufacturers' Investment – FTB 3535	199	6% of the cost of qualified property
Manufacturing Enhancement Area (MEA) Hiring – FTB 3808	211	Percentage of qualified wages paid to qualified disadvantaged individuals
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property in order to provide for the protection of wildlife habitat, open space, and agricultural lands
Nonrefundable Renter's — See page 8	None	For California residents who paid rent for their principal residence for at least 6 months in 2001 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2001
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Rice Straw – Certification required	206	$15 per ton of purchased rice straw grown in California Obtain certification from: Rice Straw Tax Credit Program, Department of Food and Agriculture, 1220 N Street, Rm 409, Sacramento, CA 95814
Senior Head of Household – Worksheet on page 20	163	2% of taxable income up to $964 for seniors who qualified for head of household and the qualifying individual died during 1999 or 2000
Solar Energy System Credit – FTB 3508	217	The lesser of 15% of the cost paid or incurred for the purchase and installation of a Solar Energy System or the dollar amount per rated watt of the Solar Energy System
Targeted Tax Area (TTA) Hiring & Sales or Use Tax – FTB 3809	210	Business incentives for TTA businesses
Teacher Retention Credit – FTB 3505	212	Credentialed teachers may be able to claim a credit of up to $1,500 (per individual) based on years of service and a limitation based on income

Repealed Credits: The expiration dates for these credits have passed. However, these credits had carryover provisions. You may claim these credits only if there is a carryover available from prior years. If you are not required to complete Schedule P (540NR), get form FTB 3540, Credit Carryover Summary, to figure your credit carryover to future years.

Agricultural Products	175	Los Angeles Revitalization Zone (LARZ) Hiring & Sales or Use Tax	159	Salmon & Steelhead Trout Habitat Restoration	200
Commercial Solar Electric System	196	Low-Emission Vehicles	160	Solar Energy	180
Commercial Solar Energy	181	Orphan Drug	185	Solar Pump	179
Employee Ridesharing	194	Political Contributions	184	Water Conservation	178
Employer Ridesharing: Large employer	191	Recycling Equipment	174	Young Infant	161
Employer Ridesharing: Small employer	192	Residential Rental & Farm Sales	186		
Employer Ridesharing: Transit passes	193	Ridesharing	171		
Energy Conservation	182				

Get Schedule P (540NR) for more information. See "Order Forms and Publications" on page 56.

Line 45 – Other Taxes and Credit Recapture

If you used form(s) FTB 3501, Employer Child Care Program/Contribution Credit; FTB 3535, Manufacturers' Investment Credit; FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts; FTB 3805Z, Enterprise Zone Deduction and Credit Summary; FTB 3806, Los Angeles Revitalization Zone (LARZ) Deduction and Credit Summary; FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary; FTB 3808, Manufacturing Enhancement Area Credit Summary; or FTB 3809, Targeted Tax Area Deduction and Credit Summary; include the additional tax, if any, on line 45. Write the form number on the dotted line to the left of the amount on line 45.

Step 8 – Payments

Make sure you have your Form(s) W-2, W-2G, 1099-MISC, 1099-R, 592-B, 594, and 597 before you begin this step.

If you received wages and do not have a Form W-2, see page 26, Question 2.

Line 47 – California Income Tax Withheld

Enter the total California income tax withheld from your Form(s):

- W-2, box 17;
- W-2G, box 14;
- 1099-MISC, box 16; or
- 1099-R, box 10.

Caution: Do not include city or county tax withheld or tax withheld by other states. Do not include nonresident withholding on this line. See line 48. If you had California tax withheld and did not receive a Form W-2 or 1099, contact the entity that paid the income.

If you received Form(s) 1099 showing California income tax withheld ("backup withholding") on dividend and interest income, real estate sales, and partnership distributions, include the amount(s) withheld in the total on line 47 and attach a copy of the Form(s) 1099 to your return.

Line 48 – Nonresident Withholding

Enter the total California tax withheld from your form(s): 592-B, 594, and 597.

Caution: Do not include withholding from other form(s) on this line. If you had California income tax withheld and did not receive form 592-B, 594, and 597, contact the entity that paid the income.

Line 49 – 2001 CA Estimated Tax

Enter the total of any:

- California estimated tax payments you made (Form 540-ES) for 2001;
- Overpayment from your 2000 California income tax return that you applied to your 2001 estimated tax;
- Payment you sent with form FTB 3519, Payment Voucher for Automatic Extension for Individuals; and
- California estimated tax payments made on your behalf by an estate or trust on Schedule K-1 (541).

Note: If you are including an amount from Schedule K-1 (568), write "LLC" on the dotted line to the left of the amount on line 49.

If you and your spouse paid joint estimated tax but are filing separate returns, either of you may claim all of the amount paid or you may each claim part of it. Attach a statement signed by you and your spouse explaining how you want your payments divided. Show both social security numbers on the separate returns. If you or your spouse made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of your Long Form 540NR explaining that payments were made under both social security numbers.

Line 50 – Excess California SDI (or VPDI) Withheld

If California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) was withheld from your wages by a single employer, at a rate of more than .9%, you may not claim excess SDI (or VPDI) on your Long Form 540NR. Contact the employer for a refund.

You may be entitled to claim a credit for excess SDI (or VPDI) only if you meet all of the following conditions:

- You had **two or more** employers during 2001;
- You received more than $46,327 in wages; and
- The amounts of SDI (or VPDI) withheld appear on your Forms W-2. Be sure to attach your Forms W-2 to your Long Form 540NR.

Follow the instructions below to figure the amount to enter on line 50.

Excess SDI (or VPDI) Worksheet

Follow the instructions below to figure the amount to enter on Long Form 540NR, line 50. If you are married and file a joint return, you must figure the amount of excess SDI (or VPDI) separately for each spouse.

		You	Your Spouse
1. Add amounts of SDI (or VPDI) withheld shown on your Form(s) W-2. Enter the total here	1		
2. 2001 SDI (or VPDI) limit	2	$416.94	$416.94
3. Excess SDI (or VPDI) withheld. Subtract line 2 from line 1. Enter the result here and on Long form 540NR, line 50	3		

Note: If zero or less, enter -0- on line 50.

Line 51 through line 54 – Child and Dependent Expenses Credit

You may be able to claim this credit if you paid someone to care for your child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse if physically or mentally incapable of caring for him or herself. To claim this credit, your adjusted gross income must be less than $100,000; attach form FTB 3506**,** Child and Dependent Expenses Credit.

Lines 51 and 52

Enter the qualifying person's social security number. Do not enter more than one qualifying person's social security number on line 51 or line 52 from form FTB 3506, Part III, line 2. If you have more than two qualifying persons, see the instructions for form FTB 3506, Part III, line 2.

Line 53

Enter the credit allowed from form FTB 3506, Part III, line 8 (do not round this amount).

Line 54

Enter the credit allowed from form FTB 3506, Part IV, line 16 (do not round this amount). See "Order Forms and Publications" on page 56.

Note: If you received a refund for 2000, you may receive a Form 1099-G (Certain Government and Qualified State Tuition Program Payments). The refund amount reported on your Form 1099-G will be different from the amount shown on your tax return if you claimed the Child and Dependent Care Expenses Credit. This is because the credit is not part of the refund from withholdings or estimated tax payments.

Step 9 – Overpaid Tax or Tax Due

Note: If you received a refund for 2000, you may receive a Form 1099-G (Certain Government and Qualified State Tuition Program Payments). The refund amount reported on your Form 1099-G will be different from the amount shown on your tax return if you claimed the Child and Dependent Care Expenses Credit. This is because the credit is not part of the refund from withholdings or estimated tax payments.

To avoid a delay in the processing of your return, be sure you enter the correct amounts on line 56 through line 59.

Line 56 – Overpaid Tax

If the amount on line 55 is more than the amount on line 46, subtract the amount on line 46 from the amount on line 55. Enter the result on line 56. Your payments and credits are more than your tax.

Line 57 – Amount You Want Applied to Your 2002 Estimated Tax

You may apply all or part of the amount on line 56 to your estimated tax for 2002. Enter on line 57 the amount of line 56 you want applied to 2002.

Line 58 – Overpaid Tax Available This Year

If you entered an amount on line 57, subtract it from the amount on line 56. Enter the result on line 58. You may have this entire amount refunded to you or you may make contributions to the California Seniors Special Fund or make other voluntary contributions from this amount. If you make a contribution, skip line 59 and go to the instructions for "Step 10."

Line 59 – Tax Due

If the amount on line 55 is less than the amount on line 46, subtract the amount on line 55 from the amount on line 46. Enter the result on line 59. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 59 is $200 or more ($100 or more if married filing separate); and
- The amount of state income tax withheld on line 47 is less than 80% of the amount of your total tax on line 46.

If you owe a penalty, the Franchise Tax Board will figure the penalty and send you a bill.

Step 10 – Contributions

You may contribute to only the following funds and cannot change the amount you contributed after the return is filed.

If you have overpaid tax available on line 58, the amount you contribute must be subtracted from your overpaid tax available. If you have tax due on line 59, your total contributions must be added to your tax due.

Line 60 – Contribution to California Seniors Special Fund

If you and/or your spouse are 65 years of age or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to $158 or $79 per spouse. Contributions entered on line 60 will be distributed to the Area Agency of Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizen issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Use the worksheet below to figure your contribution.

1. If you contribute, enter $79; if you and your spouse contribute, enter $158 . . . . **1** ________
2. Enter the ratio from Long Form 540NR, line 25a . . . . **2** ________
3. Contribution amount. Multiply line 1 by line 2. Enter the result (rounded to the nearest whole dollar) here . . . . **3** ________

You may contribute any amount up to the amount on line 3. Enter your contribution on line 60.

Voluntary Contributions

You may make voluntary contributions of $1 or more in whole dollar amounts for line 60 to line 69. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contributed after you file your return.

Line 61 – Alzheimer's Disease/Related Disorders Fund

Contributions entered on line 61 will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.

Line 62 – California Fund for Senior Citizens

California Fund for Senior Citizens. Contributions entered on line 62 will provide support for the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide senior related legislative proposals in areas of health, housing, transportation, and community services. Any access contributions not required by the CSL will be distributed to senior citizen service organization throughout California.

Line 63 – Rare and Endangered Species Preservation Program

Contributions entered on line 63 will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

Line 64 – State Children's Trust Fund for the Prevention of Child Abuse

Contributions entered on line 64 will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.

Line 65 – California Breast Cancer Research Fund

Contributions entered on line 65 will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up to date on research progress. For more about the research your contributions support, please see our Website: **www.ucop.edu/srphome/bcrp/**. Your contribution can help make breast cancer a disease of the past.

Line 66 – California Firefighters' Memorial Fund

Contributions entered on line 66 will be used to construct a memorial on the grounds of the State Capitol honoring hundreds of firefighters who have died protecting our communities, our families and our dreams. When the alarm sounded, these brave men and women answered the call with their lives. Their sacrifices, and the sacrifices of their families, deserve to be remembered.

Line 67 – Emergency Food Assistance Program Fund

Contributions entered on line 67 will help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Line 68 – California Peace Officer Memorial Foundation Fund

Contributions entered on line 68 will permit the Foundation to preserve the memory of our fallen comrades by maintaining a Memorial on State Capitol grounds, and updating it annually to memorialize officers killed in the line of duty each year. Beginning with California statehood, peace officers have laid their lives on the line to protect law-abiding citizens. Since then over 1,300 courageous peace officers have fallen in the line of duty. The California Peace Officer Memorial Foundation is a non-profit charitable organization committed to honoring those heroes by assisting their survivors by offering moral support, counseling, and financial support, including academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California we thank you for your participation.

Line 69 – Lupus Foundation of America, California Chapters Fund

Contributions entered on line 69 will provide financial assistance to the California-based operating chapters of the Lupus Foundation of America. Funding will go for public education and research grants to find ways of combating and hopefully finding a cure for Lupus. Lupus itself is a chronic, autoimmune disease that causes the immune system to become hyperactive. The immune system loses its ability to distinguish between foreign substances and its own cells and tissues. The immune system directs antibodies against a lupus sufferer's own body. This causes debilitating pain, organ failure, extreme exhaustion, skin rashes, fevers, hair loss, and even death. Approximately 200,000 Californians suffer from the disease; 90% of them are women.

Line 73 – Total Contributions

Add line 60 through line 69. Enter the result on line 73. If you show an amount on line 58, you must subtract the amount you contribute from the amount of overpaid tax. If you show an amount on line 59, you must add your total contributions to your tax due.

Step 11 – Refund or Amount You Owe

Be sure to add or subtract correctly to figure the amount of your refund or the amount you owe.

Line 74 – Refund or No Amount Due

If you did not enter an amount on line 73, enter the amount from line 58 on line 74. This is the amount that will be refunded to you. If it is less than $1, you must attach a written statement to your Long Form 540NR requesting the refund. To have your refund directly deposited into your bank account, see to Step 13, Direct Deposit (Refund Only) on page 25. Then go to the instructions for Step 13.

If you entered an amount on line 73, subtract it from the amount on line 58. If the result is zero or more, enter it on line 74. Then skip to the instructions for line 76.

112

If the result is less than zero, your contributions are more than your overpaid tax available on line 58. In this case, do not enter an amount on line 74. Instead, enter the result on line 75 and see the instructions for line 75.

Want a fast refund? Get your refund in 10 days or less when you e-file your return!

Line 75 – Amount You Owe

If you did not enter an amount on line 73, enter the amount from line 59 on line 75. This is the amount you owe with your Long Form 540NR.

If you entered an amount on line 73, add that amount to the amount on line 59. Enter the result on line 75. This is the amount you owe with your Long Form 540NR.

To avoid a late filing penalty, file your Long Form 540NR by the extended due date even if you cannot pay the amount you owe.

Do not combine your 2001 tax payment and any 2002 estimated tax payment in the same check. You must prepare two separate checks and mail each in a separate envelope.

Paying by Check or Money Order – Make your check or money order payable to the "Franchise Tax Board" for the full amount you owe. Do not send cash. Be sure to write your social security number and "2001 Long Form 540NR" on your check or money order. Attach your check or money order to your return. See page 5, Helpful Hints, "Assembling your return." A penalty may be imposed if your check is returned by your bank for insufficient funds.

Note: If you enter an amount on line 76 or line 77, see the instructions for line 78 for information about how to prepare your check.

Paying by Credit Card – For information about paying using your Discover/NOVUS, MasterCard, or American Express card, see page 47.

If you cannot pay the full amount shown on line 75 with your return, you may request monthly payments. See page 26, Question 4.

Step 12 – Interest & Penalties

If you file your return or pay your tax after the original due date, you may owe interest and penalties on the tax due.

Note: Do not reduce the amount on line 56 or increase the amount on line 59 by any penalty or interest amounts.

Line 76 – Interest and Penalties

Enter on line 76 the amount of interest and penalties.

Interest. Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within 15 days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year.

Late Filing of Return. The maximum total penalty is 25% of the tax not paid if the return is filed after October 15, 2002. The minimum penalty for filing a return more than 60 days late is $100 or 100% of the balance of tax due, whichever is less.

Late Payment of Tax. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid.

Other Penalties. Other penalties can be imposed for a check returned for insufficient funds, negligence, substantial understatement of tax, and fraud.

Line 77 – Underpayment of Estimated Tax

If line 59 is $200 ($100 if married filing separate) or more **and** more than 20% of the tax shown on line 43 (excluding the tax on lump-sum distributions on line 26), **or** you underpaid your 2001 estimated tax liability for any payment period, you may owe a penalty.

The Franchise Tax Board can figure the penalty for you when you file your return and send you a bill. Or, to see if you owe any penalty and to figure the amount of the penalty, get form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen). If you complete one of these forms, enter the amount of the penalty on line 77 and fill in the correct circle on line 77. You must complete and attach the form if you claim a waiver, use the annualized income installment method, or pay tax according to the schedule for farmers and fishermen, even if you do not owe a penalty.

See "Important due dates" on page 6 for more information on how to avoid the penalty.

Line 78 – Total Amount Due

Is there an amount on line 75?

Yes Add line 75, line 76, and line 77. Enter the result here and make your check or money order for this amount.

No Go to the next question.

Is there an amount on line 74?

Yes Add line 76 and line 77. If the result is:

- Less than line 74, your refund will be reduced by this amount when your return is processed. Do not enter an amount on line 78.
- More than line 74, subtract line 74 from it and enter the result. Make your check or money order for this amount.

No Add line 76 and line 77, enter the result, and make your check or money order for this amount.

Line 79 – 2002 Tax Forms

If your Long Form 540NR is prepared by someone else, or if you do not need forms mailed to you next year, fill in the circle on line 79.

Step 13 — Direct Deposit (Refund Only)

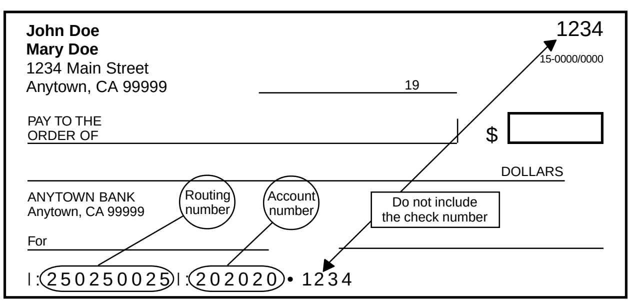
It's fast, safe, and convenient to have your refund directly deposited into your bank account.

The following illustration shows which bank numbers to transfer to the preprinted boxes on Long Form 540NR, Side 2, Step 13.

✓Tip

Do not use a deposit slip to find the bank numbers. Contact your financial institution for assistance in getting the correct routing number.

Caution: Do not attach a voided check or deposit slip to your return.



Sign Your Return

You must sign your return in the space provided on Side 2. If you file a joint return, your spouse must sign it also.

Joint Return. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other spouse may have to pay the tax due. See Innocent Spouse Relief, on page 54.

Paid Preparer's Information. If you pay a person to prepare your Long Form 540NR, that person must sign and complete the area at the bottom of Side 2 including an identification number (social security number, FEIN, or PTIN). A paid preparer must give you two copies of your return: one to file with the Franchise Tax Board, and one to keep for your records.

Power of Attorney. For information about Power of Attorney, visit our Website at: **www.ftb.ca.gov**

Check Your Social Security Number(s). Make sure that you have written your social security number(s) in the spaces provided at the top of Long Form 540NR in "Step 1a."

Forms(s) W-2, W-2G, and 1099: Make sure to staple all the Form(s) W-2 and W-2G you received to the front of your return where it says "attach copy of your Form(s) W-2 and W-2G". Also, attach any Form(s) 1099 showing California income tax withheld such as "backup withholding" on dividends and interest income.

If you cannot get a copy of your Form W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See "Order Forms and Publications" on page 56.

If you forget to send your Form(s) W-2 with your income tax return, do not send it separately. Wait until the Franchise Tax Board requests it from you.

Important: You must attach a copy of your federal income tax return, and all supporting federal forms and schedules to Long Form 540NR.

See page 5, Helpful Hints, "Assembling your return" for more information.

Mailing Addresses

If you have a refund, or if you have no amount due, mail your return to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0002

If you owe, mail your return to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Frequently Asked Questions

(See *www.ftb.ca.gov* for more frequently asked questions)

1. What if I can't file by April 15, 2002, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2002, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment Voucher for Automatic Extension for Individuals on page 45. Mail it to the FTB with your payment by April 15, 2002. Then, when you receive all your Form(s) W-2, complete and mail your return by October 15, 2002.

2. I did not get my Form W-2. What should I do?

204

If you do not receive all your Forms W-2 by January 31, 2002, contact your employer. Only your employer can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code 204 when instructed.

If you cannot get a copy of your Form W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Profit Sharing Plans, IRAs, Insurance Contract, etc. "Order Forms and Publications" on page 56.

3. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. From January 2 through April 15, a list of locations is available on our Website at: **www.ftb.ca.gov** or you may call the FTB at (800) 852-5711 to find a location near you.

4. What do I do if I can't pay what I owe with my 2001 return?

207

Pay as much as you can when you file your return. If you cannot pay your tax in full with your return, you can request monthly payments. However, you will be charged interest and may be charged an underpayment penalty on the tax not paid by April 15, 2002, even if your request to pay in installments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, and mail it to the address on the form. Do not mail it with your return.

The Installment Agreement Request might not be processed and approved until after your return is processed, and you may receive a bill before you receive approval of your request.

To order this form by phone, call (800) 338-0505, select personal income tax, then select order forms and publications, and enter code 949. Or, go to our Website at: **www.ftb.ca.gov**

Note: You can also pay by credit card. See page 47.

5. How long will it take to get my refund?

112

If you file electronically, you will get the fastest possible refund. Your refund check will be in the mail within 7 to 10 calendar days (or if you request direct deposit, the refund will post to your bank account within 5 to 7 banking days) from the time the FTB receives your electronic return. For more information about electronic filing, go to our Website at: **www.ftb.ca.gov** or call (800) 338-0505, select personal income tax, then select general information, and enter code 112 when instructed.

If you do not electronically file your return, you should receive your refund check, or if you request direct deposit the refund should post to your account, within 6 to 8 weeks after you file your return.

6. I expected my refund by now. How can I check on the status?

You can check on the status of your refund over the Internet. Go to our Website at: **www.ftb.ca.gov**

You can also call our automated phone service. See page 56.

7. I discovered an error on my tax return. What should I do?

If you discover that you made an error on your California income tax return after you filed it, use Form 540X, Amended Individual Income Tax Return, to correct your return. See "Order Forms and Publications" on page 56.

8. The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION
FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Order Forms and Publications" on page 56.

Note: You do not have to file Form 540X if the changes do not affect your California tax liability.

9. How long should I keep my tax information?

We may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or four years from the date the return is filed. (Exception: An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property.

10. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website (**www.ftb.ca.gov**) as a fillable form or you may call (800) 852-5711 and select option 5 to report a change of address.

After filing your return, you should report a change of address to us for up to 4 years, especially if you leave the state and no longer have a requirement to file a California return.

California Nonresident or Part-Year Resident Income Tax Return 2001

Long Form FORM **540NR**

Fiscal year filers only: Enter month of year end: month________ year 2002.

Step 1
Place label here or print

Name and Address

Your first name | Initial | Last name | PBA Code

If joint return, spouse's first name | Initial | Last name

Present home address — number and street, PO Box, or rural route | Apt. no. | PMB no.

City, town, or post office | State | ZIP Code

P AC A R RP

Step 1a
SSN

Your social security number

Spouse's social security number

IMPORTANT:
Your social security number is required.

Step 2
Filing Status

Fill in only one.

1 ○ Single
2 ○ Married filing joint return (even if only one spouse had income)
3 ○ Married filing separate return. Enter spouse's social security number above and full name here ________________________
4 ○ Head of household (with qualifying person). STOP. See page 17.
5 ○ Qualifying widow(er) with dependent child. Enter year spouse died _________ .

Step 3
Exemptions

6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle . . . . . ● 6 ○

▶ For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.

7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 17 . . . . . 7 ☐ X $79 = $________

8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 . . . . . 8 ☐ X $79 = $________

9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 . . . . . ● 9 ☐ X $79 = $________

10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit . . . . . 10 **Total** $________

Dependent Exemptions

11 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse.**

____________________ ____________________ ____________________

____________________ ____________________ Total dependent exemption credit . . . . . ● 11 ☐ X $247 = $________

Step 4
Taxable Income

Attach check or money order here.

Standard Deduction

Single or Married filing separate, $2,960

Married filing joint, Head of household, or Qualifying widow(er), $5,920

12 Total California wages from all your Form(s) W-2, box 16 . . . . . ● 12 ________

13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 19; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 . . . . . 13 ________

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 33, column B . ● 14 ________
Caution: If Schedule CA (540NR), line 33, column B, is a negative amount, see page 36.

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See page 18 . . . . . 15 ________

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 33, column C . . . . . ● 16 ________
Caution: If Schedule CA (540NR), line 33, column C, is a negative amount, see page 36.

17 Adjusted gross income from all sources. Combine line 15 and line 16 . . . . . ● 17 ________

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), line 40; **OR** Your California **standard deduction** (see left margin)**.** See page 18 . . . . . ● 18 ________

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . . 19 ________

Step 5
Tax

Attach copy of your Form(s) W-2, W-2G, 592-B, 594, and 597. Also, attach any Form(s) 1099 showing California tax withheld.

22 Tax on the amount shown on line 19. Fill in the circle if from:
○ Tax Table ○ Tax Rate Schedule ○ FTB 3800 or ○ FTB 3803 . . . . . ◉ 22 ________
Caution: If under age 14 and you have more than $1,500 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.

23 Exemption credits. If the amount on line 13 is more than $130,831, see page 19. Otherwise, add line 10 and line 11 and enter the result here . . . . . 23 ________

24 Subtract line 23 from line 22. If less than zero, enter -0- . . . . . 24 ________

25 CA adjusted gross income from Schedule CA (540NR), line 33, column E . . . ● 25 ________

25a Ratio. Enter the ratio from Schedule CA (540NR), line 34 . . . . . 25a __ . __ __ __ __

25b Multiply line 24 by the ratio on line 25a . . . . . 25b ________

26 Tax. Fill in circle if from: ○ Schedule G-1, Tax on Lump-Sum Distributions
○ Form FTB 5870A, Tax on Accumulation Distribution of Trusts . . . . . ◉ 26 ________

27 Add line 25b and line 26. Continue to Side 2 . . . . . ● 27 ________

Step 6

Special Credits and Nonrefundable Renter's Credit

Your name: ______________________ Your SSN: ______________________

28	Amount from Side 1, line 27		28
31	Credit for joint custody head of household. See page 19	● 31	
32	Credit for dependent parent. See page 20	● 32	
33	Credit for senior head of household. See page 20	● 33	
34	Credit for long-term care. See page 20	● 34	
36	Add line 31 through line 34. Multiply the total by the ratio on Side 1, line 25a		● 36
37	Enter credit name__________code no ________and amount		▶ 37
38	Enter credit name__________code no ________and amount		▶ 38
39	To claim more than two credits, see page 20		● 39
40	Nonrefundable renter's credit. See instructions for "Step 6"		● 40
42	Add line 36 through line 40. These are your total credits		42
43	Subtract line 42 from line 28. If less than zero, enter -0-		43

Step 7

Other Taxes

44	Alternative minimum tax. Attach Schedule P (540NR)	● 44
45	Other taxes and credit recapture. See page 22	● 45
46	Add line 43 through line 45. This is your total tax	● 46

Step 8

Payments

47	California income tax withheld. See page 22	■ 47	
48	Nonresident withholding (Form(s) 592-B, 594, and 597). See page 22	■ 48	
49	2001 CA estimated tax and other payments. See page 22	■ 49	
50	Excess SDI. See page 22	■ 50	

Child and Dependent Care Expenses Credit. See page 22; attach form FTB 3506.

● 51 ________-______-________ ● 52 ________-______-________

■ 53 ______________ ■ 54 ______________

55	Add line 47, line 48, line, 49, line 50, and line 54. These are your total payments	55

Step 9

Overpaid Tax or Tax Due

56	Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55	56
57	Amount of line 56 you want applied to your **2002** estimated tax	■ 57
58	Overpaid tax available this year. Subtract line 57 from line 56	■ 58
59	Tax due. If line 55 is less than line 46, subtract line 55 from line 46	59

Step 10

Contributions

CA Seniors Special Fund. See page 23	● 60	00
Alzheimer's Disease/Related Disorders Fund	● 61	00
CA Fund for Senior Citizens	● 62	00
Rare and Endangered Species Preservation Program	● 63	00
State Children's Trust Fund for the Prevention of Child Abuse	● 64	00
CA Breast Cancer Research Fund	● 65	00
CA Firefighters' Memorial Fund	● 66	00
Emergency Food Assistance Program Fund	● 67	00
CA Peace Officer Memorial Foundation Fund	● 68	00
Lupus Foundation of America, California Chapters Fund	● 69	00

73	Add line 60 through line 69. These are your total contributions	● 73

Step 11

Refund or Amount You Owe

74 **REFUND OR NO AMOUNT DUE.** Subtract line 73 from line 58. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002 .... ■ 74 ___,___,___.__

75 **AMOUNT YOU OWE.** Add line 59 and line 73. See page 24. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 .... ■ 75 ___,___,___.__

Step 12

Interest and Penalties

76	Interest, late return penalties, and late payment penalties	76
77	Underpayment of estimated tax. Fill in circle: ○ **FTB 5805 attached** ○ **FTB 5805F attached**	■ 77
78	Total amount due. See page 24	78
79	If you **do not** need California income tax forms mailed to you next year, fill in the circle	● 79 ○

Step 13

Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip.
Fill in the boxes to have your refund directly deposited. Routing number ▶ ●

Account Type:
Checking ● ☐ Savings ● ☐ Account number ▶ ●

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 9

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See page 25.

Your signature
X
Daytime phone number ( )

Spouse's signature (if filing joint, both must sign)
X
Date

Paid preparer's signature *(declaration of preparer is based on all information of which preparer has any knowledge)* ●
Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed) Firm's address
FEIN

California Nonresident or Part-Year Resident Income Tax Return 2001

Long Form

FORM **540NR**

Fiscal year filers only: Enter month of year end: month________ year 2002.

Step 1

Place label here or print

Name and Address

Your first name | Initial | Last name | PBA Code

If joint return, spouse's first name | Initial | Last name

Present home address — number and street, PO Box, or rural route | Apt. no. | PMB no.

City, town, or post office | State | ZIP Code

P
AC
A
R
RP

Step 1a SSN

Your social security number

Spouse's social security number

IMPORTANT:
Your social security number is required.

Step 2 Filing Status

Fill in only one.

1 ◯ Single
2 ◯ Married filing joint return (even if only one spouse had income)
3 ◯ Married filing separate return. Enter spouse's social security number above and full name here ________________________
4 ◯ Head of household (with qualifying person). STOP. See page 17.
5 ◯ Qualifying widow(er) with dependent child. Enter year spouse died _________ .

Step 3 Exemptions

6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle . . . . . ● 6 ◯

▶ For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.

7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 17 . . . . . 7 ☐ X $79 = $__________

8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 . . . . . 8 ☐ X $79 = $__________

9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 . . . . . ● 9 ☐ X $79 = $__________

10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit . . . . . 10 **Total** $__________

Dependent Exemptions

11 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse.**

____________________ ____________________ ____________________

____________________ ____________________ Total dependent exemption credit . . . . . ● 11 ☐ X $247 = $__________

Step 4 Taxable Income

Attach check or money order here.

Standard Deduction

Single or Married filing separate, $2,960

Married filing joint, Head of household, or Qualifying widow(er), $5,920

12 Total California wages from all your Form(s) W-2, box 16 . . . . . ● 12 __________

13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 19; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 . . . . . 13 __________

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 33, column B . ● 14 __________
Caution: If Schedule CA (540NR), line 33, column B, is a negative amount, see page 36.

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See page 18 . . . . . 15 __________

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 33, column C . . . . . ● 16 __________
Caution: If Schedule CA (540NR), line 33, column C, is a negative amount, see page 36.

17 Adjusted gross income from all sources. Combine line 15 and line 16 . . . . . ● 17 __________

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), line 40; **OR** Your California **standard deduction** (see left margin). See page 18 . . . . . ● 18 __________

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . . 19 __________

Step 5 Tax

Attach copy of your Form(s) W-2, W-2G, 592-B, 594, and 597. Also, attach any Form(s) 1099 showing California tax withheld.

22 Tax on the amount shown on line 19. Fill in the circle if from:
◯ Tax Table ◯ Tax Rate Schedule ◯ FTB 3800 or ◯ FTB 3803 . . . . . ◉ 22 __________
Caution: If under age 14 and you have more than $1,500 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.

23 Exemption credits. If the amount on line 13 is more than $130,831, see page 19. Otherwise, add line 10 and line 11 and enter the result here . . . . . 23 __________

24 Subtract line 23 from line 22. If less than zero, enter -0- . . . . . 24 __________

25 CA adjusted gross income from Schedule CA (540NR), line 33, column E . . . ● 25 __________

25a Ratio. Enter the ratio from Schedule CA (540NR), line 34 . . . . . 25a ___ . ___ ___ ___ ___

25b Multiply line 24 by the ratio on line 25a . . . . . 25b __________

26 Tax. Fill in circle if from: ◯ Schedule G-1, Tax on Lump-Sum Distributions
◯ Form FTB 5870A, Tax on Accumulation Distribution of Trusts . . . . . ◉ 26 __________

27 Add line 25b and line 26. Continue to Side 2 . . . . . ● 27 __________

Step 6
Special Credits and Nonrefundable Renter's Credit

Your name: ____________________ Your SSN: ____________________

28 Amount from Side 1, line 27 28
31 Credit for joint custody head of household. See page 19 . . . . . ● 31
32 Credit for dependent parent. See page 20 . . . . . ● 32
33 Credit for senior head of household. See page 20 . . . . . ● 33
34 Credit for long-term care. See page 20 . . . . . ● 34
36 Add line 31 through line 34. Multiply the total by the ratio on Side 1, line 25a . . . . . ● 36
37 Enter credit name__________code no ________and amount . . . . . ▶ 37
38 Enter credit name__________code no ________and amount . . . . . ▶ 38
39 To claim more than two credits, see page 20 . . . . . ● 39
40 Nonrefundable renter's credit. See instructions for "Step 6" . . . . . ● 40
42 Add line 36 through line 40. These are your total credits 42
43 Subtract line 42 from line 28. If less than zero, enter -0- 43

Step 7
Other Taxes

44 Alternative minimum tax. Attach Schedule P (540NR) . . . . . ● 44
45 Other taxes and credit recapture. See page 22 . . . . . ● 45
46 Add line 43 through line 45. This is your total tax . . . . . ● 46

Step 8
Payments

47 California income tax withheld. See page 22 . . . . . ■ 47
48 Nonresident withholding (Form(s) 592-B, 594, and 597). See page 22 . . . . . ■ 48
49 2001 CA estimated tax and other payments. See page 22 . . . . . ■ 49
50 Excess SDI. See page 22 . . . . . ■ 50

Child and Dependent Care Expenses Credit. See page 22; attach form FTB 3506.

● 51 ______-____-______ ● 52 ______-____-______

■ 53 __________ ■ 54 __________

55 Add line 47, line 48, line, 49, line 50, and line 54. These are your total payments 55

Step 9
Overpaid Tax or Tax Due

56 Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55 56
57 Amount of line 56 you want applied to your **2002** estimated tax . . . . . ■ 57
58 Overpaid tax available this year. Subtract line 57 from line 56 . . . . . ■ 58
59 Tax due. If line 55 is less than line 46, subtract line 55 from line 46 59

Step 10
Contributions

CA Seniors Special Fund. See page 23 . . . . . ● 60 ______ 00
Alzheimer's Disease/Related Disorders Fund . . . ● 61 ______ 00
CA Fund for Senior Citizens . . . . . ● 62 ______ 00
Rare and Endangered Species Preservation Program . . . . . ● 63 ______ 00
State Children's Trust Fund for the Prevention of Child Abuse . . . . . ● 64 ______ 00
CA Breast Cancer Research Fund . . . . . ● 65 ______ 00
CA Firefighters' Memorial Fund . . . . . ● 66 ______ 00
Emergency Food Assistance Program Fund . . . . . ● 67 ______ 00
CA Peace Officer Memorial Foundation Fund . . . . . ● 68 ______ 00
Lupus Foundation of America, California Chapters Fund ● 69 ______ 00

73 Add line 60 through line 69. These are your total contributions . . . . . ● 73

Step 11
Refund or Amount You Owe

74 **REFUND OR NO AMOUNT DUE.** Subtract line 73 from line 58. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002 . . . . ■ 74

75 **AMOUNT YOU OWE.** Add line 59 and line 73. See page 24. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 . . . . ■ 75

Step 12
Interest and Penalties

76 Interest, late return penalties, and late payment penalties 76
77 Underpayment of estimated tax. Fill in circle: ○ **FTB 5805 attached** ○ **FTB 5805F attached** . . . . ■ 77
78 Total amount due. See page 24 78
79 If you **do not** need California income tax forms mailed to you next year, fill in the circle . . . . . ● 79 ○

Step 13
Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip.
Fill in the boxes to have your refund directly deposited. Routing number ▶ ●
Account Type:
Checking ● ☐ Savings ● ☐ Account number ▶ ●

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 9

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See page 25.

Your signature
X ____________________
Daytime phone number ( )

Spouse's signature (if filing joint, both must sign)
X ____________________
Date

Paid preparer's signature *(declaration of preparer is based on all information of which preparer has any knowledge)*
Paid Preparer's SSN/PTIN ●

Firm's name (or yours if self-employed) Firm's address
FEIN

Instructions for Schedule CA (540NR)

These instructions are based on the Internal Revenue Code (IRC) as of **January 1, 1998**, and the California Revenue and Taxation Code (R&TC).

General Information

Differences Between California and Federal Law
In general, California law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206) and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170). California has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), the FSC Repeal and Extraterritorial Income Exclusion Act of 2000 (Public Law 106-519), the Consolidated Appropriations Act of 2001 (Public Law 106-554), and the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16).

New differences between California and federal law for 2001:
- Rebates or vouchers from a local water agency, energy agency, or energy supplier may be excluded. See the instructions for line 21f.
- Interest deduction allowed for interest paid on any loan or indebtedness from a utility company to purchase energy efficient equipment and products for California residents. See the instructions for line 38.
- Net operating Loss – Pierce's Disease. See the instructions for line 21e.

California law does not conform to federal law for:
Material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in a real property business are not automatically treated as passive activities. Get form FTB 3801, Passive Activity Loss Limitations, for more information.

California law is the same as federal law in the following areas:
IRC Section 179 expense deduction. The maximum deduction amount is $24,000 for 2001.

Self-employed health insurance deduction. The percentage for 2001 is 60%.

Roth IRAs. The contribution rules and distribution rules follow federal law.

Purpose

Use this schedule to identify income being taxed by California; to compute the ratio of your **California adjusted gross income (AGI) to total AGI from all sources using California law;** and to adjust your federal itemized deductions using California law. The parts of the ratio are defined as follows:

- **Total AGI from all sources using California law** is all of your income from all sources, including income from within and outside California. Compute your total AGI from all sources by adjusting federal AGI for the differences between federal and California law.
- **California AGI** is:
  - ◆ All income from all sources (inside and outside California) for any part of the year during which you were a California resident; and
  - ◆ All income from California sources while you were a nonresident of California.

Once you compute the ratio, transfer the ratio to Long Form 540NR, line 25a, to determine your California nonresident or part-year resident tax liability.

Specific Line Instructions for PART I Residency Information

Answer all the questions in this part for you and your spouse. If a question does not apply, enter "N/A" on the line for the answer. For more information get:
- FTB Pub. 1031, Guidelines for Determining Resident Status; and
- FTB Pub. 1032, Tax Information for Military Personnel

Line 1 – Domicile and military
If you served in the military, your state of domicile is generally the state where you were living when you first entered military service. If you were not in the military, your domicile is the place you consider your permanent home, the place to which you, whenever absent, intend to return.

Line 5 – The number of days I spent in CA
The total number of days in California should include all days in California for any purpose including residency, business, and vacation.

Specific Line Instructions for PART II Income Adjustment Schedule

Column A — Federal Amounts

Enter all taxable amounts shown on your federal return on the corresponding lines in column A.

If you are married filing separate under either exception described in the instructions for Long Form 540NR and are filing a separate California return, enter in column A the amounts you would have reported on a separate federal return. Attach a statement to the return showing how the income and expenses were split between you and your spouse.

Line 7 through Line 21
Enter on line 7 through line 21 the same amounts you entered on federal Form 1040, line 7 through line 21; Form 1040A, line 7 through line 14b; Form 1040EZ, line 1, line 2, and line 3; or Form 1040NR, line 8 through line 21 for the same types of income.

Also enter the following if applicable:
- The total IRA distribution received on line 15(a);
- The total pension or annuity distribution received on line 16(a); and
- The total social security retirement benefit received on line 20(a).

If you used Form 1040A, refer to line 11a, line 12a, and line 14a. If you used Form 1040NR, refer to line 16a and line 17a.

Line 22a – Total
Combine the amounts on line 7 through line 21. Enter the total on line 22a. This number should be the same as the amount on federal Form 1040, line 22; Form 1040A, line 15; Form 1040EZ, line 4; or Form 1040NR, line 23.

Line 22b – Balance Carried Forward
Enter on line 22b the total from Side 1, line 22a, column A.

Line 23 through Line 30
Enter the same amounts you entered on federal Form 1040, line 23 through line 30; Form 1040A, line 16 and line 17; or Form 1040NR, line 24 through line 30.

Line 31a and Line 31b
Enter on line 31a the same amount you entered on federal Form 1040, line 31a. Enter on line 31b the social security number and full name of the person to whom you paid alimony.

Line 32
Add line 23 through line 31a. This amount should be the same as the amount on federal Form 1040, line 32; Form 1040A, line 18; or Form 1040NR, line 32. However, if you made any of the adjustments described in the instructions for federal Form 1040, line 32, or if you claimed the foreign housing deduction from federal Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion, enter the amount from Form 1040, line 32 on this line.

If you used Form 1040NR and reported an amount on Form 1040NR, line 31 for excluded scholarship and fellowship grants, enter the amount from Form 1040NR, line 32 on this line.

Line 33 – Total
Subtract line 32 from line 22b. This amount should be the same as the amount on Long Form 540NR, line 13; federal Form 1040, line 33; Form 1040A, line 19; Form 1040EZ, line 4; or Form 1040NR, line 33.

Column B and Column C — Subtractions and Additions

Use these columns to enter subtractions and additions to federal amounts in column A that are necessary because of the differences between California and federal law. Enter all amounts on line 7 through line 32 as positive numbers.

Do not enter in column B or column C income earned outside California during periods of nonresidency.

Note: If you are a nonresident alien, use column B and column C to adjust federal AGI to include income from all sources, even if you were not required to report it on your federal return. California does not have special rules limiting total AGI from all sources to U.S. source or effectively connected income of nonresident aliens.

You may need one of the following FTB publications to complete column B and column C:
- 1001, Supplemental Guidelines to California Adjustments;
- 1005, Pension and Annuity Guidelines;
- 1031, Guidelines for Determining Resident Status; or
- 1032, Tax Information for Military Personnel.

Go to our Website at **www.ftb.ca.gov** to download a publication or form or see the back cover of your tax booklet.

Line 7 – Wages, Salaries, Tips, etc.
Generally, you will not make any adjustments on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or column C.

Active duty military pay. If a military member is domiciled in a community property state other than California, the resident spouse's community half of military pay is not included in total AGI or California AGI. In this case only, enter the resident spouse's community half of military income on line 7, column B. Get FTB Pub. 1032 for more information.

Ride-sharing benefits or sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act. California excludes these items from income. Enter in column B the amount of these benefits included in the amount in column A.

Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also). If you excluded this income from your federal return, enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion under IRC Section 911, see the instructions for line 21. To qualify, get FTB Pub. 1001 for more information.

Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To claim this exclusion your earned income from the corporation granting the CQSO must be $40,000 or less; the market value of the options granted to you must be $100,000 or less; the total number of shares must be 1,000 or less; and the corporation issuing the stock must designate that the stock issued is a California qualified stock option at the time the option is granted. If you included in federal income an amount qualifying for this exclusion, enter that amount in column B.

Employer-provided meals. California law has not conformed to the federal provision that allows employees to exclude (and employers to deduct) the value of meals solely because the meals were provided to more than 50% of the employees. Check with your employer if you think that this might apply to you. If it does, enter in column C the amount of these benefits that were excluded for federal tax purposes.

Education Assistance. Generally, California and federal law are the same regarding the exclusion from wages, up to $5,250, for employer-provided education assistance. However, California allows an exclusion for certain graduate level courses.

Enter in column B the qualified expenses paid or incurred by your employer for you to take such graduate level courses.

Line 8 – Taxable Interest Income

If you did not receive any of the kinds of income listed below, do not make an entry on this line in either column B or column C. Otherwise, enter in column B, the interest that you received from:

- U.S. saving bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion);
- U.S. Treasury Bills, notes and bonds;
- Any other bonds or obligations of the United States and its territories; and
- The state of California in conjunction with the refund of the smog impact fee if you were not allowed to deduct the smog impact fee when it was paid.

Get FTB Pub. 1001 if you received interest income from the following sources:

- Loans made in an enterprise zone (EZ), or the former Los Angeles Revitalization Zone (LARZ); or
- Items listed above passed through to you from S corporations, trusts, partnerships, or limited liability companies (LLCs).

Do not make entries in either column B or column C for interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities.

Enter in column C, the interest you identified as tax-exempt interest on your federal Form 1040 (or Form 1040A), line 8b or Form 1040NR, line 9b; **and** which you received from:

- Non-California state bonds;
- Non-California municipal bonds issued by a county, city, town, or other local government unit;
- Obligations of the District of Columbia issued after December 27, 1973; and
- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or LLCs.

Line 9 – Ordinary dividends

Generally, you will not make an adjustment on this line. However, certain mutual funds are qualified to pay "exempt-interest dividends" if at least 50% of their assets consist of tax-exempt government obligations. The portion of the exempt-interest dividend income that is tax-exempt for federal purposes will be shown on your annual statement from the mutual fund. The federal information will be correct for California if the exempt-interest dividends are from California state or local obligations.

If the California exempt-interest amount is more than the federal exempt-interest amount, enter the difference in column B.

Get FTB Pub. 1001 if you received dividend income from:

- Noncash patronage dividends from farmers' cooperatives or mutual associations;
- A federal S corporation that is a California C corporation;
- A controlled foreign corporation;
- Distribution of pre-1987 earnings from S corporations; or
- Undistributed capital gains for regulated investment company (RIC) shareholders.

Line 10 – State Tax Refund

California does not tax the state income tax refund you received in 2001. Enter in column B, the amount of state tax refund you entered in column A.

Line 11 – Alimony Received

If you are a nonresident alien and received alimony that was not included in your federal income, enter the alimony on this line in column C. Otherwise, make no entry on this line.

Line 12 – Business Income or (Loss)

You may need to adjust federal business income or loss you reported in column A because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis you use to figure California depreciation may be different from the amount used for federal purposes. Adjustments are figured on form FTB 3885A, Depreciation and Amortization Adjustments, and are most commonly necessary because of the following:

- **Before January 1, 1987,** California did not allow depreciation under the federal accelerated cost recovery system. You must continue to figure California depreciation for those assets in the same manner as prior years.
- **On or after January 1, 1987,** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted list below.

Use form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the total adjustment for line 12 if you have:

- One or more passive activities that produce a loss; or
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule C.

Use form FTB 3885A to figure the total adjustment for line 12 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses); or
- Passive activities that produce gains.

Get FTB Pub. 1001 for more information about:

Income related to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California; or
- Pro-rata share of income received from a controlled foreign corporation by a U.S. shareholder.

Basis adjustments related to:

- Property acquired prior to becoming a California resident;
- Sales or use tax credit for property used in an EZ, Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or former LARZ;
- Reduced recovery periods for fruitbearing grapevines replaced in a California vineyard on or after 1/1/92 as a result of phylloxera infestation or on or after 1/1/97 as a result of Pierce's disease;
- Expenditures for tertiary injectants;
- Property placed in service on an Indian reservation after 1/1/94, and before 12/31/03;
- Amortization of pollution control facilities;
- Discharge of real property business indebtedness;
- Employer-paid child care program;
- Employer-paid child care plan;
- Vehicles used in an employer-sponsored ridesharing program;
- An enhanced oil recovery system;
- The cost of making a business accessible to disabled individuals;
- Property for which you received an energy conservation subsidy from a public utility on or after 1/1/95, and before 1/1/97; or
- Research and experimental expenditures.

Business expense deductions related to:

- Wages paid in an EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA;
- Certain employer costs for employees who are also enrolled members of Indian tribes;
- Abandonment or tax recoupment fees for open-space easements and timberland preserves;
- Club dues or payments made to a club which restricts membership or the use of its services or facilities on the basis of age, sex, race, religion, color, ancestry, or national origin;
- Lobbying expenses denied under IRC Section 162;
- Business located in an EZ, LAMBRA, or TTA;
- Research expense;
- Employer wage expense for the Work Opportunity Credit and Welfare-to-Work Credit;
- Pro-rata share of deductions received from a controlled foreign corporation by a U.S. shareholder;
- Interest paid on indebtedness in connection with company-owned life insurance policies;

- Premiums paid on life insurance policies, annuities or endowment contracts issued after 6/8/97 where the owner of the business is directly or indirectly a policy beneficiary; or
- Meals provided to more than 50% (but less than 100%) of employees on the employment premises for the employer's convenience.

Line 13 – Capital Gain or (Loss)
Generally, you will not make any adjustments on this line if you do not have any of the items listed below. Use Schedule D, California Capital Gain or Loss Adjustment, only if you have differences from:
- Gain on the sale of qualified small business stock which qualifies for the gain exclusion under IRC Section 1202;
- Basis amounts resulting from differences between California and federal law in prior years;
- Gain or loss on stock and bond transactions;
- Installment sale gain reported on form FTB 3805E, Installment Sale Income;
- Gain on the sale of personal residence where depreciation was allowable;
- Flow-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs; or
- Capital loss carryover from your 2000 California Schedule D.

Get FTB Pub. 1001 for more information about:
- Disposition of S corporation stock acquired before 1987;
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specified entities maintaining housing for low-income residents;
- Undistributed capital gain for RIC shareholders;
- Gain or loss on the sale of property inherited before 1/1/87; or
- Capital loss carrybacks.

Line 14 – Other Gains or (Losses)
Generally, you will not make any adjustments on this line. However, the California basis of your other assets may not be the same as the federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property.

Line 15 – Total IRA Distributions
Generally, you will not make any adjustments on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA), depending on when you made your contributions to the IRA. Differences may also occur if you changed your residency status after you first began making contributions to your IRA or if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:
- Less than the amount taxable under federal law, enter the difference in column B; or
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005 for more information and worksheets for figuring the adjustment to enter on this line, if any.

Education (Ed) IRA – If column A includes a taxable distribution from an Ed IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

Line 16 – Total Pensions and Annuities
Generally, you will not make any adjustments on this line. However, if you received tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the adjustments described below.

If you received a federal Form RRB 1099-R for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between 7/1/86 and 1/1/87, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

Line 17 – Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, etc.
You may need to adjust your federal income or loss that you reported in column A because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis you use to figure California depreciation may be different from the recovery period or amount used for federal purposes. For more information, see the instructions for Schedule CA (540NR), line 12.

Use form FTB 3801, Passive Activity Loss Limitations, to figure the total adjustment for line 17 if you have:
- One or more passive activities that produce a loss; or
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule E.

Use form FTB 3885A, Depreciation and Amortization Adjustments, to figure the total adjustment for line 17 if you have:
- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses); or
- Passive activities that produce gains.

Note: LLCs that are classified as a partnership for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.

Get FTB Pub. 1001 for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

Line 18 – Farm Income or Loss
You may need to adjust the federal income or loss you report in column A because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or the basis you should use to figure California depreciation may be different from the amount used for federal purposes. For more information about the types of income and adjustments that often require adjustments, see the instructions for Schedule CA (540NR), line 12.

Use form FTB 3801, Passive Activity Loss Limitations, to figure the total adjustment for line 18 if you have:
- One or more passive activities that produce a loss; or
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule F.

Use form FTB 3885A, Depreciation and Amortization Adjustments, to figure the total adjustment for line 18 if you have:
- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses); or
- Passive activities that produce gains.

Line 19 – Unemployment Compensation
California does not tax unemployment compensation. Enter on line 19, column B, the amount of unemployment compensation shown in column A .

Line 20 – Social Security Benefits
California does not tax social security benefits or equivalent tier 1 railroad retirement benefits. Enter in column B the amount of social security benefits or equivalent tier 1 railroad retirement benefits shown in column A.

Line 21 – Other Income

a. California Lottery Winnings
California does not tax California lottery winnings. Enter in column B the amount of California lottery winnings included in the federal amount on line 21 in column A.

Note: Do not include lottery winnings from other states. They are taxable to California.

b. Disaster Loss Carryover from FTB 3805V
If you have a California disaster loss carryover from your 2000 form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations, enter that amount as a positive number in column B.

c. Federal NOL Deduction from Form 1040, line 21
If the amount on line 21 in column A includes a federal NOL deduction, enter the amount of the federal NOL deduction as a positive number in column C. Get form FTB 3805V to figure the allowable California NOL deduction.

d. NOL Carryover from FTB 3805V
The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. Use form FTB 3805V to figure the allowable California NOL deduction, and enter it as a positive number in column B.

Note: If your 2000 form FTB 3805V has both disaster loss carryovers and NOL carryovers, you will need to separately state these two amounts. See line 21b, for disaster loss carryovers.

e. NOL Deduction from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809
Enter in column B the total NOL deduction figured on the following forms.
- FTB 3805D, Net Operating Loss (NOL) Computation and Limitation – Pierce's Disease; or
- FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 4b; or
- FTB 3806, Los Angeles Revitalization Zone Deduction and Credit Summary, line 2b; or
- FTB 3807, Local Agency Military Base Recovery Area (LAMBRA) Deduction and Credit Summary, line 4b; or
- FTB 3809, Targeted Tax Area Deduction and Credit Summary, line 3b.

f. Other (describe)

Reward from a crime hotline. Enter in column B the amount of a reward authorized by a government agency, that you received from a crime hotline established by a government agency or nonprofit organization and that is included in the amount on line 21 in column A.

Note: You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

Payments for alternative transportation (free or subsidized parking, alternative commute methods, monthly transit passes, etc.). Enter in column B the amount that you received from your employer, other than salaries or wages, for participating in an alternative transportation method and that is included in the amount on line 21 in column A. For more information, get FTB Pub. 1001.

Federal foreign income or housing exclusion. Enter in column C the amount deducted from federal income on Form 1040, line 21.

Beverage container recycling income. Enter in column B the amount of this type of income that you included in the amount on line 21 in column A.

Rebates from water agencies or suppliers. Enter in column B the amount of this type of income that you included in the amount on line 21 in column A.

Original issue discount (OID) for debt instruments issued in 1985 and 1986. In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal return and the amount reported for California purposes.
Issuers: Enter the difference between the federal deductible amount and the California deductible amount on line 21f in column B.
Holders: Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 21f in column C.

Foreign income of nonresident aliens. Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

Cost-share payments received by forest landowners. Enter in column B the cost-share payments received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act.

Qualified prizes with cash options. Enter in column C the lump-sum award or the value of an annuity awarded that was not included in federal gross income due to the special rule for cash options for receipt of qualified prizes.

Archer Medical Savings Accounts or a Medicare + Choice MSA. If column A includes a taxable distribution from an MSA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes on Qualified Plans (including IRAs) and other Tax-Favored Accounts.

Reparation payments for individuals who were required to perform forced or slave labor during World War II. California law provides an income exclusion for any amounts received as reparation payments paid by the German Foundation known as Remembrance, Responsibility, and the Future, or any other source of humanitarian reparations made for purposes of redressing the injustice done to persons who were required to perform slave or forced labor during World War II. Enter in column B the amount of reparation payments included in the amount on line 21.

Rebates or vouchers from a local water agency, energy agency, or energy supplier. California law allows an income exclusion for rebates or vouchers rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices.

Line 22a – Total
Add line 7 through line 21f in column B and column C. Enter the totals on line 22a.

Line 22b – Balance Carried Forward
Enter the totals from Side 1, line 22a, column B and column C.

Line 23 through Line 30
Do not enter adjustments on these lines. California law is the same as federal law.

Line 31a – Alimony Paid
If you are a nonresident alien and you did not deduct alimony on your federal return, enter the amount you paid on this line in column C.

Line 32
Add line 23 through line 31a in column B and column C. Enter the totals on this line in the appropriate columns.

If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 32. Enter the amount and "Form 2555" or "Form 2555-EZ" on the dotted line next to line 32.

Line 33 – Total
Subtract line 32 from line 22b in column B and column C. Enter the totals on this line in the appropriate column. These amounts should be the same as Long Form 540NR, line 14 and line 16, respectively.

Column D — Total Amounts Using California Law

Use this column to show the amount remaining after adjustments (subtractions or additions).

For each line, 7 through 33:

1. Subtract the amounts in column B from the amounts in column A.
2. Add the amounts in column C to the result of the calculation made in 1 above.
3. Enter the total in column D.

Note: In some cases the total on line 33 in column B or column C will be a negative number. Please read the caution note when you get to line 34.

Line 21 – Other Income
If you made any adjustments on line 21 in column B or column C:

Step 1 Add the adjustments in column B, lines a, b, d, e, and f.
Step 2 Subtract that total from line 21, column A.
Step 3 Add the adjustments in column C, lines c and f.
Step 4 Add that total to the result of Step 2: then continue as instructed above for all other lines.

The total on line 33, column D should be the same as the amount on Long Form 540NR, line 17.

Column E — California Amounts

In this column, identify all items of adjusted gross income derived from all sources while you were a California resident and all items of adjusted gross income derived from California sources while you were a nonresident.

At the end of this column you will compute the ratio of the California adjusted gross income (line 33, column E) to the total adjusted gross income from all sources (line 33, column D). You will use the resulting decimal amount to determine your California tax.

Refer to instructions for each line below to be sure you are including the right amounts.

Line 7 – Wages, Salaries, Tips, Etc.
Enter all wages, salaries, tips, and other compensation you earned while you were a California resident. And, if you performed work in California while you were a nonresident, include the portion of wages or other compensation earned in California.

Line 8 – Taxable Interest Income
Enter the interest that you received while you were a California resident. For more information, refer to the instructions for column B and column C, line 8.

Line 9 – Ordinary Dividends
Enter all dividends you received while you were a California resident. Include dividends you received from federal S corporations that have elected to be treated as C corporations for California tax purposes.

Line 11 – Alimony Received
Enter the alimony that you received while you were a California resident.

Line 12 – Business Income or (Loss)
Enter the total amount of profits or losses (including losses allowed from passive activities) from all businesses you conducted while you were a California resident **and** from all businesses you conducted in California while you were a nonresident of California.

If, as a nonresident you derived income from a business, trade, or profession conducted partly within California and partly outside California, only income from the part conducted within California is considered California source income that you must report on this line in column E. If there is any business relationship between the parts within and outside California (flow of goods, etc.), you must apportion the gross income or loss from the entire business. To determine the portion of income or loss from businesses engaged in multistate activities that you must report in column E, use the apportionment formula described in Schedule R, Apportionment and Allocation of Income.

Line 13 – Capital Gain or (Loss)
Enter your capital gains and losses from all sources while you were a California resident and from sources within California while you were a nonresident.

Line 14 – Other gains or (losses)
Enter your gains or losses (including losses allowed from passive activities) from all sources while you were a resident and from sources within California while you were a nonresident.

Line 15 – Total IRA Distributions (Taxable Amount)
Enter only the taxable portion of IRA distributions you received while you were a California resident. California does not tax qualified retirement income which includes IRA distributions, received by a

nonresident after December 31, 1995. For more information, get FTB Pub. 1005, Pension and Annuity Guidelines. Include regular distributions, premature distributions, and any other money or property you received from your IRA account or annuity. The entry you make on line 15 is determined by:

- A change in your residency status during 2001, in the case of traditional IRAs and Roth IRAs; and
- Your residency status at the time you received the distribution, in the case of an Education (Ed) IRA.

Traditional and Roth IRA – Refer to FTB Pub. 1005.

Ed IRA – If you reported a taxable Ed IRA distribution in column A, and you were a:

- Resident when you received it, include the entire Ed IRA distribution on line 21, column E. Then get form FTB 3805P, Additional Taxes on Qualified Plans (including IRAs) and other Tax-Favored Accounts, to figure any additional tax due on this amount.
- Nonresident when you received it, enter zero on line 21, column E.

Line 16 – Total Pensions and Annuities (Taxable Amount)
Enter the portion of your taxable pension and annuity income you received only while you were a resident of California. California does not tax qualified retirement income received by a nonresident after December 31, 1995. For more information, get FTB Pub. 1005, Pension and Annuity Guidelines.

Line 17 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.
Enter your 2001 profit or loss (including losses allowed from passive activities) from all rents, royalties, partnerships, S corporations, LLCs, estates, and trusts that accrued while you were a California resident **and** profit or loss related to property or business located in California while you were a nonresident of California.

If you owned an interest in a partnership, an LLC classified as a partnership, or an S corporation and you were a California resident on the last day of the partnership's or LLC's taxable year or S corporation's taxable year, you must include your entire distributive share of the partnership's or LLC's profit or loss, or your entire pro-rata share of the S corporation's profit or loss.

If you were a nonresident of California on the last day of the partnership's or LLC's taxable year, or S corporation's taxable year, include the portion of your distributive share of the profit or loss derived from California sources from the partnership or the LLC, or your pro-rata share of the profit or loss derived from California sources from the S corporation.

Your Schedule K-1 (100S, 541, 565, or 568) will indicate the amount of partnership, S corporation, estate, trust, or LLC profit or loss derived from California sources.

Line 18 – Farm Income or (Loss)
Enter your profit or loss (including losses allowed from passive activities) from all farming activity while you were a California resident **and** for farming activity conducted in California while you were a nonresident of California.

Line 21 – Other Income
Enter the amounts derived from California sources or which you accrued, earned, or received while you were a California resident that are not included in line 7 through line 18 of column E.

Archer Medical Savings Accounts or a Medicare + Choice MSA Distribution. If you reported a taxable MSA distribution in column A, the amount you must include on line 21 depends on your residency status at the time you received the distribution. If you were a:

- **Resident**, include the entire MSA distribution on line 21, column E. Then get form FTB 3805P, Additional Taxes on Qualified Plans (including IRAs) and other Tax-Favored Accounts, to figure any additional tax due on this amount.
- **Nonresident**, enter zero on line 21, column E.

Line 22a – Total
Add line 7 through line 21 in column E. Enter the result on this line.

Line 22b – Balance Carried Forward
Enter the total from Side 1, line 22a, column E on this line.

Line 23 and Line 29 – IRA, Keogh, SEP, and SIMPLE Deduction
The amount of the California deduction for IRA, Keogh, SEP, and SIMPLE contributions is the same as the federal deduction. However, the deduction may be limited by your California compensation or by your California self-employment income.

Example: Susan moved into California on December 1. She made contributions to her IRA and claimed a deduction of $2,000 on her federal return. Her California wages were $500. Her allowable deduction is the lesser of:

- The federal deduction of $2,000; or
- The California compensation of $500.

Therefore, she must enter $500 on line 23 of column E. She will have made no entry in column B or column C.

Keogh and SEP deductions are limited to a percentage of the federal deduction. That percentage is the ratio of:

$$\frac{\text{Self-employment income reported in column E}}{\text{Total self-employment income reported in column D}} = \text{California ratio}$$

Get FTB Pub. 1005 for more information.

Line 24 – Student Loan Interest Deduction
California law and federal law are the same for the student loan interest deduction. However, for purposes of figuring California sourced income, the deduction will be limited to a percentage of the federal deduction. That percentage is the ratio of:

$$\frac{\text{CA AGI (column E, line 33) figured without the deduction}}{\text{Total AGI (column D, line 33) figured without the deduction}} = \text{California ratio}$$

Multiply your federal deduction by the California ratio described above and enter the result on line 24, column E.

Line 25 – Archer Medical Savings Account Deduction
The amount of the California deduction for an MSA contribution is the same as the federal deduction. However, it is limited to a percentage of the federal deduction. The percentage is the ratio of:

$$\frac{\text{Compensation* reported in column E}}{\text{Compensation* reported in column D}} = \text{California ratio}$$

*Compensation includes self-employment income.

Multiply your federal deduction by the California ratio described above and enter the result on line 25, column E.

Line 26 – Moving Expenses
California law and federal law are the same for moving expenses. If you moved:

- Into California in connection with your new job, enter the amount from column A, line 26, in column E, line 26.
- Out of California in connection with your new job, enter zero on line 26.

Exception: If you moved out of California in connection with your new job and received compensation from that job attributable to a California source, your moving expense adjustment will be limited by the ratio of California source compensation from the new job to total compensation from the new job.

Line 27 – One-half of Self-Employment Tax
If you claimed a deduction in column A for self-employment tax paid, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

$$\frac{\text{Self-employment income reported in column A from all sources while a CA resident} + \text{Self-employment income reported in column A from CA sources while a nonresident}}{\text{Total self-employment income reported in column A}}$$

Multiply your federal deduction by the California ratio described above and enter the result on line 27, column E.

Line 28 – Self-Employed Health Insurance Deduction
If you claimed a deduction in column A for payments you made to a health insurance plan while you were self-employed, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

$$\frac{\text{Total self-employment income reported in column E}}{\text{Total self-employment income reported in column D}} = \text{California ratio}$$

Multiply your California deduction on line 28, column D by the California ratio described above and enter the result on line 28, column E.

Line 30 – Penalty on Early Withdrawal of Savings
Enter the interest penalties charged to you while you were a California resident.

Line 31a – Alimony Paid
Enter alimony or separate maintenance payments that you made while you were a California resident.

Line 32 – Add line 23 through line 31a in column E. Enter the result on this line.

Line 33 – Total
Subtract line 32 from line 22b in column E. This is your California adjusted gross income (AGI). Enter the result on this line. Also enter this amount on Long Form 540NR, Side 1, line 25.

Line 34 – Ratio

$$\text{Ratio} = \frac{\text{California AGI}}{\text{Total AGI from all sources}}$$

Divide the amount on line 33, column E by the amount on line 33, column D. Enter the result on this line and on Long Form 540NR, Side 1, line 25a.

Also, transfer the amounts from:

- Line 33, column B to Long Form 540NR, Side 1, line 14;
- Line 33, column C to Long Form 540NR, Side 1, line 16; and
- Line 33, column E to Long Form 540NR, Side 1, line 20.

Caution: If the amount on Schedule CA (540NR) line 33:

- **Column B** is a negative number, do not transfer it to Long Form 540NR, line 14. Instead, transfer the amount as a positive number to Long Form 540NR, line 16; or
- **Column C** is a negative number, do not transfer it to Long Form 540NR, line 16. Instead, transfer the amount as a positive number to Long Form 540NR, line 14.

Specific Line Instructions for PART III Adjustments to Federal Itemized Deductions

Line 35 – Federal Itemized Deductions
Enter the total amount of itemized deductions from your federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16.

Important: If you did not itemize deductions on your federal tax return but will itemize deductions on your California return, first complete federal Schedule A. Then complete Schedule CA (540NR), Part III, line 35 through line 40. Attach a copy of federal Schedule A to your Long Form 540NR.

Line 36 – State, Local, and Foreign Income Taxes
Add the following amounts from federal Schedule A (Form 1040) and enter on line 36:

- Line 5, state and local income tax (including limited partnership tax and income or franchise tax paid by corporations), and State Disability Insurance (SDI); and
- Line 8, foreign income taxes.

Line 38 – Other Adjustments

Adoption-related Expenses
If you deducted adoption-related expenses on your federal Schedule A and are claiming the adoption cost credit on your Long Form 540NR, enter the amount of the adoption cost credit claimed as a negative number on line 38.

Mortgage Interest Credit
If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), be sure to increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit as a positive number on line 38.

Nontaxable Income Expenses
If, on federal Schedule A, you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 38.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 38.

Employee Business Expenses
If you completed federal Form 2106, Employee Business Expense (or Form 2106-EZ), also complete Form 2106 (or Form 2106-EZ) using California amounts. Specific differences between California and federal law are shown below.

- **Assets placed in service before 1/1/87:** Figure expenses based on California law; and
- **Federal employees on temporary duty status:** California does not conform to the federal provision that expanded temporary duties to include prosecutive duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), **involving the prosecution (or support of the prosecution) of a federal crime,** should not be included when completing Form 2106 (or Form 2106-EZ) using California amounts.

Compare line 10 on both Forms 2106 (or line 6 if using Forms 2106-EZ). If the federal amount is larger, enter the difference as a negative number on line 38. If the California amount is larger, enter the difference as a positive number on line 38.

Investment Interest Expense
Your California deduction for investment interest expense may be different from your federal deduction. You must use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 38.

Interest Expense Deduction
Your California interest expense deduction may be different from your federal deduction. A deduction is allowed for interest paid on any loan or financed indebtedness from a utility company to purchase energy efficient equipment and products for California residences.

Gambling Losses
California Lottery losses are not deductible for California. Enter the amount of California Lottery losses shown on federal Schedule A as a negative number on line 38.

Federal Estate Tax
Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax shown on federal Schedule A as a negative number on line 38.

Generation Skipping Transfer Tax
Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of expenses shown on federal Schedule A as a negative number on line 38.

Contribution of Appreciated Stock to a Private Foundation
For contributions made during 2001, enter the difference between the fair market value of the stock and the California basis as a negative number on line 38.

State Legislator's Travel Expenses
Under California law, deductible travel expenses for state legislators include only those incurred while away from their places of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 38.

Charitable Contribution Carryover Deduction.
If you are deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount as a positive number on line 38.

Casualty and Theft Losses for Income-producing Property
California law does not conform to the federal provision that allows taking the full deduction if a casualty or a theft loss occurs for income-producing property. For California purposes, the deduction is considered to be a miscellaneous itemized deduction and is subject to the 2% of AGI floor. If you included a casualty or theft loss from income-producing property on federal Schedule A, line 27, and if:

- Schedule A, line 26 is more than zero, then no adjustment is necessary; or
- Schedule A, line 26 is zero, then:
  1. Enter the total of the amounts on your federal Schedule A, line 26 and line 27 here . . . . . . 1________
  2. Reduce Schedule A, line 27 by the amount of the casualty and theft loss deduction and enter the result here . . . . 2________
  3. Recompute Schedule A, line 20 through line 26 by including the casualty and theft loss deduction and enter here . 3________
  4. Add line 2 and line 3. Enter the result here . . . . 4________
  5. Subtract line 4 from line 1 and include it as a negative number on line 38. . . . . 5________

Line 40 – California Itemized Deductions
Is the amount on Long Form 540NR, line 13 more than the amount shown below for your filing status?

Single or married filing separate $130,831
Married filing joint or qualifying widow(er) $261,664
Head of household $196,248

NO. Transfer the amount from line 39 to line 40. Do not complete the worksheet below.
YES. Complete the Itemized Deductions Worksheet below.

Itemized Deductions Worksheet

1. Enter the amount from Schedule CA (540NR), line 39 . . . . . . 1________
2. Using California amounts, add the amounts on federal Schedule A (Form 1040), line 4, line 13, and line 19 plus any gambling losses included on line 27 (or on Schedule A (Form 1040NR), line 8 plus any investment interest expense included on line 11 and any gambling losses included on line 16) . . . . 2________
3. Subtract line 2 from line 1. **Note:** If the result is -0-, **stop.** Enter the amount from line 1 above on Schedule CA (540NR), line 40 . . . . 3________
4. Multiply line 3 by 80% (.80) . . . . 4________
5. Enter the amount from Long Form 540NR, line 13 . . . . 5________
6. Enter the amount shown above for your filing status . . . . 6________
7. Subtract line 6 from line 5. **Note:** If the result is -0- or less **stop.** Enter the amount from line 1 above on Schedule CA (540NR), line 40 . . . . 7________
8. Multiply line 7 by 6% (.06) . . . . 8________
9. Compare the amounts on line 4 and line 8. Enter the smaller amount here . . . . 9________
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule CA (540NR), line 40 . . . . . . 10________

TAXABLE YEAR 2001

California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE CA (540NR)

Important: Attach this schedule directly behind Long Form 540NR, Side 2.

Name(s) as shown on return | Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.

	Yourself	Spouse
During 2001		
1 a I was domiciled in (enter state)		
b I was in the military and stationed in (enter state or country)		
2 I became a California resident (enter the state of prior residence and date of move)		
3 I became a nonresident (enter new state of residence and date of move)		
4 I was a nonresident of California the entire year (enter state or country of residence)		
5 The number of days I spent in California (for **any** purpose) is:		
6 I owned a home/property in California (enter "Yes" or "No")		
Before 2001:		
7 I was a California resident for the period of (enter dates)		
8 I entered California on (enter date)		
9 I left California on (enter date)		

Part II Income Adjustment Schedule

Section A — Income		A **Federal Amounts** (taxable amounts from your federal return)	B **Subtractions** See instructions	C **Additions** See instructions	D **Total Amounts Using CA Law As If You Were a CA Resident** (subtract column B from column A; add column C to the result)	E **CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7					
8 Taxable interest income	8					
9 Ordinary dividends	9					
10 State tax refund. Enter the same amount in column A and column B	10					
11 Alimony received	11					
12 Business income or (loss)	12					
13 Capital gain or (loss)	13					
14 Other gains or (losses)	14					
15 Total IRA distributions. See instructions. **(a)** ______	**(b)**					
16 Total pensions and annuities. See instructions. **(a)** ______	**(b)**					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17					
18 Farm income or (loss)	18					
19 Unemployment compensation	19					
20 Social security benefits **(a)**______	**(b)**					
21 Other income. **a** California lottery winnings **b** Disaster loss carryover from FTB 3805V **c** Federal NOL (Form 1040, line 21) **d** NOL carryover from FTB 3805V **e** NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 **f** Other (describe)______	21		a ____ b c d ____ e ____ f ____	a b c ____ d e f ____	21	21
22 a **Total:** Combine line 7 through line 21 in each column. Continue to Side 2	22a					

Income Adjustment Schedule

Section B — Adjustments to Income

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal return)	**Subtractions** See instructions	**Additions** See instructions	**Total Amounts Using CA Law As If You Were a CA Resident** (subtract column B from column A; add column C to the result)	**CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22 b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . **22b**					
23 IRA deduction **23**					
24 Student loan interest deduction **24**					
25 Medical savings account deduction **25**					
26 Moving expenses **26**					
27 One-half of self-employment tax **27**					
28 Self-employed health insurance deduction **28**					
29 Keogh/self-employed SEP/SIMPLE plans **29**					
30 Penalty on early withdrawal of savings . . **30**					
31 a Alimony paid. **(b)** Enter recipient's: SSN __ __ __ - __ __ - __ __ __ __ Full name____________________ . **31a**					
32 Add line 23 through line 31a in each column, A through E **32**					
33 **Total.** Subtract line 32 from line 22b in each column, A through E. See instructions. **33**					

34 Ratio. Divide line 33, column E by line 33, column D. Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). This number may be greater than 1.0000. Enter the result here and on Form 540NR, line 25a. **Note:** If the result is zero or less, enter -0- on Form 540NR, line 25a . . . . **34** __ . __ __ __ __

Part III **Adjustments to Federal Itemized Deductions**

35 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) . . . . **35** ____________

36 Enter total of federal Schedule A, line 5 (state and local income tax **and** State Disability Insurance) and line 8 (foreign taxes **only**) . . . . **36** ____________

37 Subtract line 36 from line 35 . . . . **37** ____________

38 Other adjustments including California lottery losses. See instructions. Specify ________________________ **38** ____________

____

39 Combine line 37 and line 38 . . . . **39** ____________

40 California itemized deductions

Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

Single or married filing separate $130,831
Married filing joint or qualifying widow(er) $261,664
Head of household $196,248

NO. Transfer the amount on line 39 to line 40.
YES. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 40.

Is the amount you entered on line 40 more than your standard deduction below?

Single or married filing separate $2,960
Married filing joint, head of household, or qualifying widow(er) $5,920

YES. Transfer the amount on line 40 to Form 540NR, line 18.
NO. Enter your **standard deduction** on Form 540NR, line 18.

40 ____________

TAXABLE YEAR 2001

California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE CA (540NR)

Important: Attach this schedule directly behind Long Form 540NR, Side 2.

Name(s) as shown on return | Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.

	Yourself	Spouse
During 2001		
1 a I was domiciled in (enter state)		
b I was in the military and stationed in (enter state or country)		
2 I became a California resident (enter the state of prior residence and date of move)		
3 I became a nonresident (enter new state of residence and date of move)		
4 I was a nonresident of California the entire year (enter state or country of residence)		
5 The number of days I spent in California (for **any** purpose) is:		
6 I owned a home/property in California (enter "Yes" or "No")		
Before 2001:		
7 I was a California resident for the period of (enter dates)		
8 I entered California on (enter date)		
9 I left California on (enter date)		

Part II Income Adjustment Schedule

Section A — Income		A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions	C Additions See instructions	D Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7					
8 Taxable interest income	8					
9 Ordinary dividends	9					
10 State tax refund. Enter the same amount in column A and column B	10					
11 Alimony received	11					
12 Business income or (loss)	12					
13 Capital gain or (loss)	13					
14 Other gains or (losses)	14					
15 Total IRA distributions. See instructions. (a) ______	(b)					
16 Total pensions and annuities. See instructions. (a) ______	(b)					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17					
18 Farm income or (loss)	18					
19 Unemployment compensation	19					
20 Social security benefits (a)______	(b)					
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe)______	21		a b c d e f	a b c d e f	21	21
22 a **Total:** Combine line 7 through line 21 in each column. Continue to Side 2	22a					

Income Adjustment Schedule Section B — Adjustments to Income	A **Federal Amounts** (taxable amounts from your federal return)	B **Subtractions** See instructions	C **Additions** See instructions	D **Total Amounts Using CA Law As If You Were a CA Resident** (subtract column B from column A; add column C to the result)	E **CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22 **b** Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . **22b**					
23 IRA deduction **23**					
24 Student loan interest deduction **24**					
25 Medical savings account deduction **25**					
26 Moving expenses **26**					
27 One-half of self-employment tax **27**					
28 Self-employed health insurance deduction **28**					
29 Keogh/self-employed SEP/SIMPLE plans **29**					
30 Penalty on early withdrawal of savings . . **30**					
31 **a** Alimony paid. **(b)** Enter recipient's: SSN __ __ __ - __ __ - __ __ __ __ Full name__________________________ . **31a**					
32 Add line 23 through line 31a in each column, A through E **32**					
33 **Total.** Subtract line 32 from line 22b in each column, A through E. See instructions. **33**					

34 Ratio. Divide line 33, column E by line 33, column D.
Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). This number may be greater than 1.0000. Enter the result here and on Form 540NR, line 25a. **Note:** If the result is zero or less, enter -0- on Form 540NR, line 25a . . . . **34** __ . __ __ __ __

Part III **Adjustments to Federal Itemized Deductions**

35 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) . . . . **35** ________________

36 Enter total of federal Schedule A, line 5 (state and local income tax **and** State Disability Insurance) and line 8 (foreign taxes **only**) . . . . **36** ________________

37 Subtract line 36 from line 35 . . . . **37** ________________

38 Other adjustments including California lottery losses. See instructions. Specify ______________________________________ **38** ________________

____

39 Combine line 37 and line 38 . . . . **39** ________________

40 **California itemized deductions**

Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

Single or married filing separate $130,831
Married filing joint or qualifying widow(er) $261,664
Head of household $196,248

NO. Transfer the amount on line 39 to line 40.
YES. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 40.

Is the amount you entered on line 40 more than your standard deduction below?

Single or married filing separate $2,960
Married filing joint, head of household, or qualifying widow(er) $5,920

YES. Transfer the amount on line 40 to Form 540NR, line 18.
NO. Enter your **standard deduction** on Form 540NR, line 18.

40 ________________

Instructions for Form FTB 3885A

Depreciation and Amortization Adjustments

General Information

In general, California law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206) and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170). California has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), the FSC Repeal and Extraterritorial Income Exclusion Act of 2000 (Public Law 106-519), the Consolidated Appropriations Act of 2001 (Public Law 106-554), and the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16). Get FTB Pub. 1001, Supplemental Guidelines to California Adjustments, for more information on differences between California and federal law for the following items:

- **Amortization of certain intangibles (IRC Section 197);**
- **Qualified Indian reservation property; and**
- **Grapevines subject to Phylloxera or Pierce's disease.**

Purpose

Use form FTB 3885A **only** if there is a difference between the amount of depreciation and amortization allowed as a deduction using California law and the amount allowed using federal law. California law and federal law have not always allowed the same depreciation methods, special credits, or accelerated write-offs. As a result, the recovery periods or the basis on which the depreciation is figured for California may be different from the amounts used for federal purposes. You will probably have reportable differences if all or part of your assets were placed in service:

- **Before 1/1/87.** California did not allow depreciation under the federal accelerated cost recovery system (ACRS), and you must continue to figure California depreciation for those assets in the same manner as in prior years.
- **On or after 1/1/87.** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. California did not conform to all changes to federal law enacted in 1993, and this causes the California basis or recovery periods to be different for some assets.

Differences may also occur for other less common reasons, and the instructions for Schedule CA (540 or 540NR) list them on the line for the type of income likely to be affected. You may also get FTB Pub. 1001 for more information about figuring and reporting these adjustments.

If you are reporting differences for assets related to a passive activity, get form FTB 3801, Passive Activity Loss Limitations, for more information about passive activities.

Do not use form FTB 3885A to report depreciation expense from federal Form 2106, Employee Business Expenses. Instead, see the instructions for Schedule CA (540 or 540NR), line 38.

Specific Line Instructions

Note: Prepare and file a separate form FTB 3885A for each business or activity on your return that has a difference between California and federal depreciation or amortization. Enter the name of the business or activity in the space provided at the top of the form. If you need more space, attach additional sheets. However, complete Part II, Election to Expense Certain Tangible Property (IRC Section 179), only once.

Part I **Identify the Activity as Passive or Nonpassive**

Line 1 – Check the box to identify the activity as passive or nonpassive. A passive activity is any activity involving the conduct of any trade or business in which you did not materially participate. Get form FTB 3801 for more information.

If the activity is passive, use this form as a worksheet to figure the depreciation adjustment to carry to form FTB 3801. **Caution:** Beginning in 1994, and for federal purposes only, rental real estate activities of persons in real property business are not automatically treated as passive activities. California did not conform to this provision.

Part II **Election To Expense Certain Tangible Property**

You may elect to expense part of the cost of depreciable personal property used in your trade or business and certain other property described in federal Pub. 946, How to Depreciate Property. To do so, you must have purchased property, as defined in the IRC Section 179(d)(2), and placed it in service during 2001, or have a carryover of unused cost from 2000. If you elect this deduction, you must reduce your California depreciable basis by the IRC Section 179 expense. The maximum Section 179 expense allowed for 2001 is $24,000.

Complete the worksheet below to figure IRC Section 179 expense for California. Include all assets qualifying for the deduction because the limit applies to all qualifying assets as a group rather than to each asset individually. **Refer to federal Form 4562 for information.**

1 Maximum dollar limitation for California	**1**	$ 24,000
2 Total cost of Section 179 property placed in service	**2**	
3 Threshold cost of Section 179 property before reduction in limitation	**3**	$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	**4**	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-	**5**	

(a) Description of property	**(b) Cost**	**(c) Elected cost**
6		

7 Listed property (elected Section 179 cost) . . **7** ________		
8 Total elected cost of Section 179 property. Add column (c), line 6 and line 7	**8**	
9 Tentative deduction. Enter the smaller of line 5 or line 8	**9**	
10 Carryover of disallowed deduction from 2000	**10**	
11 Enter the smaller of business income (not less than -0-) or line 5	**11**	
12 Section 179 expense deduction for California. Add line 9 and line 10, but do not enter more than line 11. Also enter the result on FTB 3885A, line 2	**12**	
13 Carryover of disallowed deduction to 2002. Add line 9 and line 10. Subtract line 12 from the result . . . . **13**__________		

Part III **Depreciation**

Line 3 – Complete column (a) through column (f) for each tangible asset or group of assets placed in service during the tax year. Be sure to use the California basis for assets on which you elected to take the Section 179 deduction. It will be the difference between line 6, column (b) and line 6, column (c) of the worksheet in Part II.

Line 8a and Line 8b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 8a or line 8b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 8a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Include the amount from line 8b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Part IV **Amortization**

Line 9 – Complete column (a) through column (f) for intangible assets placed in service during the tax year. Be sure to use the California basis and the California recovery period.

Line 14a and Line 14b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 14a or line 14b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 14a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Include the amount from line 14b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

TAXABLE YEAR 2001

Depreciation and Amortization Adjustments

Do not complete this form if your California depreciation amounts are the same as federal amounts.

CALIFORNIA FORM **3885A**

Name(s) as shown on return	Business or activity to which Form FTB 3885A relates	Social security number
		- -

Part I Identify the activity as passive or nonpassive. (See instructions.)

1 ☐ This form is being completed for a passive activity. ☐ This form is being completed for a nonpassive activity.

Part II Election to Expense Certain Tangible Property (IRC Section 179).

2 Enter the amount from line 11 of the worksheet in the instructions 2

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

4 Add the amounts on line 3, column (f) 4

5 California depreciation for assets placed in service prior to 2001 5

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 6

7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22 7

8 **a** If line 6 is more than line 7, enter the difference here and see instructions 8a

b If line 6 is less than line 7, enter the difference here and see instructions 8b

Part IV Amortization

	(a) Description of cost amortizable	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

10 Total California amortization from this activity. Add the amounts on line 9, column (f) 10

11 California amortization of costs that began before 2001 11

12 Total California amortization from this activity. Add the amounts on line 10 and line 11 12

13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44 13

14 **a** If line 12 is more than line 13, enter the difference here and see instructions 14a

b If line 12 is less than line 13, enter the difference here and see instructions 14b

TAXABLE YEAR 2001

California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

SCHEDULE **D**

	(a) **Description of property** (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) **Sales price**	(c) **Cost or other basis**	(d) **Loss.** If (c) is more than (b), subtract (b) from (c)	(e) **Gain.** If (b) is more than (c), subtract (c) from (b)
1a					
1b					
2 Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) 2					

3 Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2e) 3

4 Total 2001 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 4

5 2001 loss. Add column (d) amounts of line 1 and line 2 5

6 California capital loss carryover from 2000, if any. See instructions 6

7 Total 2001 loss. Add line 5 and line 6 7

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 8

9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8; **or**
(b) $3,000 ($1,500 if married filing a separate return). See instructions . . . 9

10 Enter the amount from federal Form 1040, line 13 10

11 Enter the California gain from line 8 or loss from line 9 11

12 **a** If line 10 is more than line 11, enter the difference here and on Schedule CA (540 or 540NR) line 13, col. B 12a

b If line 10 is less than line 11, enter the difference here and on Schedule CA (540 or 540NR), line 13, col. C 12b

Instructions for California Schedule D

California Capital Gain or Loss Adjustment

General Information

In general, California law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206) and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170). California has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), the FSC Repeal and Extraterritorial Income Exclusion Act of 2000 (Public Law 106-519), the Consolidated Appropriations Act of 2001 (Public Law 106-554), and the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16). For example, California does not conform to the federal reduced capital gains tax rates. California taxes capital gains at the same tax rate as other types of income.

Note: California law conforms to federal law for the Section 179 expense deduction. For 2001, the maximum amount is $24,000.

Purpose

Use California Schedule D **only** if there is a difference between your federal capital gains and losses and your California capital gains and losses associated with the following:

- Gain on the sale of qualified small business stock which qualifies for the gain exclusion under IRC Section 1202;
- Disposition of property that was expensed or depreciated at some time during the period you owned it; California and federal depreciation and property expensing methods were different before 1987 and after 1/1/93, and caused a difference between the California and federal basis;
- Gain or loss on stock and bond transactions;
- Installment sale gain reported on form FTB 3805E, Installment Sale Income;
- Gain on the sale of personal residence where depreciation was allowable;
- Flow-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs;
- Distributed and undistributed capital gain dividends;
- Gain from involuntary conversion of capital assets not held for business profit; or
- Capital loss carryover from your 2000 California Schedule D.

For more information about the following, get FTB Pub. 1001:

- Disposition of property inherited before 1987;
- Disposition of S corporation stock acquired before 1987;
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specific entities maintaining housing for low-income residents; or
- Capital loss carryback.

Exclusion of Gain on Qualified Small Business Stock. California law (R&TC Section 18152.5) provides an exclusion (similar to the federal exclusion under IRC Section 1202) of 50% of the gain on the sale of qualifying small business stock originally issued after 8/10/93 that was held for more than 5 years. However, for California purposes, 80% of the issuing corporation's payroll must be attributable to employment located within California, and at least 80% of the value of the corporation's assets must be used by the corporation to actively conduct one or more qualified trades or businesses in California. See the Specific Line Instruction for Line 1b.

Installment Sales. If you sold property at a gain (other than publicly traded stocks or securities) and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to do so. Get form FTB 3805E. Also, use that form if you received a payment in 2001, for an installment sale made in an earlier year.
Note: You may elect not to use the installment sale method for California by reporting the entire gain on Schedule D (or Schedule D-1 for business assets) in the year of the sale and filing your return on or before the due date.

At-Risk Rules and Passive Activity Limitations. If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, get and complete federal Form 6198, At-Risk Limitations, using California amounts to figure your California deductible loss under the at-risk rules. Once a loss becomes allowable under the at-risk rules, it becomes subject to the passive activity rules. Get form FTB 3801, Passive Activity Loss Limitations.

Specific Line Instructions

Note: If you have gain on the sale of qualified small business stock that qualifies for the federal Section 1202 exclusion, go to the instructions for line 1b.

Line 1a – List each capital asset transaction.

Column (a) – Description of Property. Describe the asset you sold or exchanged.

Column (b) – Sales Price. Enter in this column either the gross sales price or the net sales price. If you received a Form 1099-B, 1099-S, or similar statement showing the gross sales price, enter that amount in column (b). However, if box 2 of Form 1099-B indicates that gross proceeds less commissions and option premiums were reported to IRS, enter that net amount in column (b). If you entered the net amount in column (b), do not include the commissions and option premiums in column (c).

Column (c) – Cost or Other Basis. In general, the cost or other basis is the cost of the property plus purchase commissions and improvements minus depreciation, amortization and depletion. Enter the cost or adjusted basis of the asset for California purposes. Use your records and California tax returns for years before 1987 to determine the California amount to enter in column (c). If you used an amount other than cost as the original basis, your federal basis may be different from your California basis. Other reasons for differences are:

Depreciation Methods and Property Expensing. Before 1987, California law did not allow the use of ACRS and did not allow the use of an asset depreciation range 20% above or below the standard rate. Before 1999, California had different limits on the expensing of property under IRC Section 179. California law permits rapid write-off of certain property such as solar energy systems, pollution control devices, and property used in an Enterprise Zone, LAMBRA, Targeted Tax Area, or LARZ.

Inherited Property – The California basis of property inherited from a decedent is generally fair market value (FMV) at the time of death. If you acquired community property as a surviving spouse, get FTB Pub. 1039, Basis of Property – Decedent/Surviving Spouse, for more information.

S Corporation Stock – Prior to 1987, California law did not recognize S corporations and your California basis in S corporation stock may differ from your federal basis. In general, your California basis will be cost-adjusted for income, loss, and distributions received after 1986, while your stock was California S corporation stock. Your federal basis will be cost-adjusted for income, loss, and distributions received during the time your stock qualified for federal S corporation treatment.

Special Credits – California law authorizes special tax credits not allowed under federal law or computed differently under federal law. In many instances if you claimed special credits related to capital assets, you must reduce your basis in the assets by the amount of credit.

Other adjustments may apply differently to the federal and California basis of your capital assets. Figure the original basis of your asset using the California law in effect when the asset was acquired, and adjust it according to provisions of California law in effect during the period of your ownership.

Line 1b – Section 18152.5 Exclusion. If the gain qualifying for the IRC Section 1202 exclusion also qualifies for the California exclusion under R&TC Section 18152.5: Enter in column (a) "Section 18152.5 Exclusion." Complete column (b) and column (c) according to the instructions for line 1a. Enter in column (d) the amount of gain that qualifies for the California exclusion. Enter in column (e) the entire gain realized. **If the gain qualifying for the IRC Section 1202 exclusion does not qualify for the California exclusion:** Complete column (a), column (b), and column (c) according to the instructions for line 1a. Enter -0- in column (d) and enter the entire gain realized in column (e).

Line 3 – Capital Gain Distributions. If you receive federal Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, from a mutual fund, do not include the **undistributed** capital gain dividends on Schedule D. If you receive federal Form 1099-DIV, Dividends and Distributions, enter the amount of **distributed** capital gain dividends.

Line 6 – 2000 California Capital Loss Carryover. Enter the amount of your 2000 California net capital loss that was more than the loss limitation.

Line 8 – Net Gain or Loss. If the amount on line 4 is more than the amount on line 7, subtract line 7 from line 4. Enter the difference as a gain on line 8.

If the amount on line 7 is more than the amount on line 4, subtract line 4 from line 7 and enter the difference as a loss on line 8.

Use the worksheet on this page to figure your capital loss carryover to 2002.

Line 9 – If line 8 is a net capital loss, enter the smaller of the loss on line 8 or $3,000 ($1,500 if you are married filing a separate return).

Line 12a – Enter the difference on line 12a and on Schedule CA (540 or 540NR), line 13, column B.
For example:
Loss on line 10 is less than loss on line 11.

Federal loss on line 10 is	$1,000
California loss on line 11 is	$2,000
Subtract line 10 from line 11	$1,000

Gain on line 10 and loss on line 11.

Federal gain on line 10 is	$3,000
California loss on line 11 is	$3,000
Add line 10 and line 11	$6,000

Line 12b – Enter the difference on line 12b and on Schedule CA (540 or 540NR), line 13, column C.
For example:
Loss on line 10 is more than loss on line 11.

Federal loss on line 10 is	$2,000
California loss on line 11 is	$1,000
Subtract line 11 from line 10	$1,000

Loss on line 10 and gain on line 11.

Federal loss on line 10 is	$2,000
California gain on line 11 is	$5,000
Add line 10 and line 11	$7,000

California Capital Loss Carryover Worksheet

1.	Loss from Schedule D, line 11, stated as a positive number	1	
2.	Amount from Form 540 or Form 540NR, line 17	2	
3.	Amount from Form 540 or Form 540NR, line 18	3	
4.	Subtract line 3 from line 2. If less than zero, enter as a negative amount	4	
5.	Combine line 1 and line 4. If less than zero, enter -0-	5	
6.	Loss from Schedule D, line 8	6	
7.	Enter the smaller of line 1 or line 5	7	
8.	Subtract line 7 from line 6. This is your capital loss carryover to 2002	8	

TAXABLE YEAR 2001

Depreciation and Amortization Adjustments

CALIFORNIA FORM 3885A

Do not complete this form if your California depreciation amounts are the same as federal amounts.

Name(s) as shown on return	Business or activity to which Form FTB 3885A relates	Social security number
		- -

Part I **Identify the activity as passive or nonpassive.** (See instructions.)

1 ☐ This form is being completed for a passive activity. ☐ This form is being completed for a nonpassive activity.

Part II **Election to Expense Certain Tangible Property (IRC Section 179).**

2 Enter the amount from line 11 of the worksheet in the instructions . . . 2

Part III **Depreciation**

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

4 Add the amounts on line 3, column (f) . . . 4

5 California depreciation for assets placed in service prior to 2001 . . . 5

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 . . . 6

7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22 . . . 7

8 **a** If line 6 is more than line 7, enter the difference here and see instructions . . . 8a

b If line 6 is less than line 7, enter the difference here and see instructions . . . 8b

Part IV **Amortization**

	(a) Description of cost amortizable	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
9						

10 Total California amortization from this activity. Add the amounts on line 9, column (f) . . . 10

11 California amortization of costs that began before 2001 . . . 11

12 Total California amortization from this activity. Add the amounts on line 10 and line 11 . . . 12

13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44 . . . 13

14 **a** If line 12 is more than line 13, enter the difference here and see instructions . . . 14a

b If line 12 is less than line 13, enter the difference here and see instructions . . . 14b

TAXABLE YEAR 2001

California Capital Gain or Loss Adjustment

SCHEDULE D

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

	(a) **Description of property** (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) **Sales price**	(c) **Cost or other basis**	(d) **Loss.** If (c) is more than (b), subtract (b) from (c)	(e) **Gain.** If (b) is more than (c), subtract (c) from (b)
1a					
1b					
2	Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) . . . 2				

3 Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2e) . . . 3

4 Total 2001 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 . . . 4

5 2001 loss. Add column (d) amounts of line 1 and line 2 . . . 5

6 California capital loss carryover from 2000, if any. See instructions . . . 6

7 Total 2001 loss. Add line 5 and line 6 . . . 7

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 . . . 8

9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8; **or**
(b) $3,000 ($1,500 if married filing a separate return). See instructions . . . 9

10 Enter the amount from federal Form 1040, line 13 . . . 10

11 Enter the California gain from line 8 or loss from line 9 . . . 11

12 **a** If line 10 is more than line 11, enter the difference here and on Schedule CA (540 or 540NR) line 13, col. B . . . 12a

b If line 10 is less than line 11, enter the difference here and on Schedule CA (540 or 540NR), line 13, col. C . . . 12b

Instructions for Form FTB 3519

Payment Voucher for Automatic Extension for Individuals

General Information

Use form FTB 3519 **only** if:
- You cannot file your 2001 return* by April 15, 2002; **and**
- You owe tax for 2001.

Note: This form is not an application for an installment agreement. If you are not able to fully pay your income tax, get form FTB 3567, Installment Agreement Request Booklet.

Use the worksheet below to determine if you owe tax.
- If you **do not** owe tax, there is nothing to file at this time. Do not complete or mail this voucher. But, you must file your return by October 15, 2002.
- If you owe tax, complete the voucher at the bottom of this page. Then mail it and your check or money order to the Franchise Tax Board (FTB) by April 15, 2002, to avoid late-payment penalties. See Penalties and Interest for more information.

  Note: You may also pay your tax by credit card. You will be charged a fee for this service. If you pay by credit card, do not mail the payment voucher to the FTB. Call (800) 272-9829 and enter jurisdiction code 1555 or visit the website: **www.officialpayments.com**

* When you do file your 2001 return, you can e-file. Go to our Website at: **www.ftb.ca.gov.** Otherwise, you must use Form 540A, Form 540, or Long Form 540NR. **Note:** If you use form FTB 3519, you may not file Form 540 2EZ or Short Form 540NR.

Name and Address. Be sure to fill in your complete name(s), address, and social security number(s) on the voucher. If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Penalties and Interest

If you fail to pay your total tax liability by April 15, 2002, a late-payment penalty plus interest will be added to your tax due. If after April 15, 2002, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519 voucher. If you do not file your return by October 15, 2002, you will be assessed a late-filing penalty plus interest from the original due date of the return.

Taxpayers Residing or Traveling Abroad

If you are living or traveling outside the United States on April 15, 2002, the deadline to file your return and pay the tax is June 17, 2002. Interest will accrue from the original due date (April 15, 2002) until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six-month extension without filing a written request. To qualify for the extension, you must file your tax return by December 16, 2002. To avoid any late-payment penalties, you must pay 100% of your tax liability by June 17, 2002. When filing your return, be sure to attach a statement to the front indicating that you were "abroad on April 15, 2002."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1 Total tax you expect to owe. This is the amount you expect to enter on Form 540A, line 23; Form 540, line 37; or Long Form 540NR, line 46 . . . . . **1** ______

2 Payments and credits:
- **a** California income tax withheld (including nonresident withholding) . . . . . **2a** ______
- **b** California estimated tax payments and amount applied from your 2000 return . . . . . **2b** ______
- **c** Other payments and credits, including any tax payments made with any previous form FTB 3519 voucher . . . . . **2c** ______

3 Total tax payments and credits. Add line 2a, line 2b, and line 2c . . . . . **3** ______

4 Tax due. Is line 1 more than line 3? . . . . . **4** ______
- **No. Stop here.** You have no tax due. **DO NOT MAIL THE PAYMENT VOUCHER.** Your return, when filed by October 15, 2002, will verify that you qualified for the extension.
- **Yes.** Subtract line 3 from line 1. This is your tax due. Enter the tax due amount from line 4 as the "Amount of payment" on the form FTB 3519 voucher below. Fill in your name(s), address, and social security number(s), and separate the voucher from this page where it says "DETACH HERE." Make a check or money order payable to "Franchise Tax Board." Also write your social security number and "2001 FTB 3519" on the check or money order. Mail both the check or money order and the voucher to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0051**

✓ Keep this completed worksheet with your tax records.

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL — DETACH HERE

TAXABLE YEAR **2001** | **Payment Voucher for Automatic Extension for Individuals** | **Calendar year – Due April 15, 2002** | CALIFORNIA FORM **3519 (PIT)**

Your first name | Initial | Last name | Your social security number

If joint payment, spouse's first name | Initial | Last name | Spouse's social security number

Present home address – number and street, PO Box, or rural route | Apt. no. | PMB no.

City, town, or post office | State | ZIP Code

IF PAYMENT IS DUE, MAIL TO:
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

If amount of payment is zero, do not mail form ▶ Amount of payment

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Go to our Website:

www.ftb.ca.gov

Paying Your Taxes

General Information

You must pay 100% of the amount you owe by April 15, 2002, to avoid interest and penalties. There are several ways to pay your tax:

- Electronic funds withdrawal
- Check or money order
- Credit card
- Pre-approved monthly installments

Electronic Funds Withdrawal

Use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.

Credit Card

Use your Discover/NOVUS, MasterCard, or American Express card to pay your personal income taxes (balance due, extension payment, estimated taxes, or amounts owed for prior years). There is a convenience fee for this service. This fee is paid directly to Official Payments Corp. based on the amount of your tax payment.

Fee: 2.5% of tax amount charged *(round to nearest cent)*
Minimum fee: $1

Example: Tax Payment = $753.56
2.5% Fee = $18.84

When will my payment be effective? Your payment is effective on the date you charge it.

What if I change my mind? If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the Franchise Tax Board for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill? Once you have determined how much you owe:

- Have your Discover/NOVUS, MasterCard, or American Express card ready
- Complete the worksheet below

Go to the Official Payments Corp. Website or use the toll-free number:

- **www.officialpayments.com** Select Payment Center.
- **(800) 2PAY-TAX or (800) 272-9829** Follow the recorded instructions.

Official Payments Corp. will tell you the convenience fee before you complete your transaction. You can decide whether to complete the transaction at that time.

Assistance for persons with disabilities. If you have a hearing or speech impairment, call TTY/TDD at (800) 735-2929 (California Relay Service). For all other special assistance, call (800) 487-4567 and select "0," for customer assistance, Monday through Friday, 9 a.m. to 5 p.m.

1. Jurisdiction Code 1 5 5 5

2. Amount you are paying: $______________________

3. Your SSN: ___ – __ – ____ Spouse's SSN: ___ – __ – ____

First 4 letters of last name: ____ First 4 letters of spouse's last name: ____

4. Tax year: ____

5. Home phone: (___) ___ – ____

6. Credit card no.: ______________________________

7. Expiration date: M M Y Y Y Y

8. ZIP Code for address where your monthly credit card bill is sent: _____

At the end of your call, you will be given a payment confirmation number. You may make multiple credit card payments throughout the year. Record the payment confirmation number below and save this page for your records.

Date: ______________________ Confirmation No. ______________________

2001 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is . . ." to find the range that includes your taxable income from Long or Short Forms 540NR, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
1	**50**	0	0	0	**6,451**	**6,550**	73	65	65	**12,951**	**13,050**	203	145	145
51	**150**	1	1	1	**6,551**	**6,650**	75	66	66	**13,051**	**13,150**	205	147	147
151	**250**	2	2	2	**6,651**	**6,750**	77	67	67	**13,151**	**13,250**	207	149	149
251	**350**	3	3	3	**6,751**	**6,850**	79	68	68	**13,251**	**13,350**	209	151	151
351	**450**	4	4	4	**6,851**	**6,950**	81	69	69	**13,351**	**13,450**	211	153	153
451	**550**	5	5	5	**6,951**	**7,050**	83	70	70	**13,451**	**13,550**	213	155	155
551	**650**	6	6	6	**7,051**	**7,150**	85	71	71	**13,551**	**13,650**	215	157	157
651	**750**	7	7	7	**7,151**	**7,250**	87	72	72	**13,651**	**13,750**	218	159	159
751	**850**	8	8	8	**7,251**	**7,350**	89	73	73	**13,751**	**13,850**	222	161	161
851	**950**	9	9	9	**7,351**	**7,450**	91	74	74	**13,851**	**13,950**	226	163	163
951	**1,050**	10	10	10	**7,451**	**7,550**	93	75	75	**13,951**	**14,050**	230	165	165
1,051	**1,150**	11	11	11	**7,551**	**7,650**	95	76	76	**14,051**	**14,150**	234	167	167
1,151	**1,250**	12	12	12	**7,651**	**7,750**	97	77	77	**14,151**	**14,250**	238	169	169
1,251	**1,350**	13	13	13	**7,751**	**7,850**	99	78	78	**14,251**	**14,350**	242	171	171
1,351	**1,450**	14	14	14	**7,851**	**7,950**	101	79	79	**14,351**	**14,450**	246	173	173
1,451	**1,550**	15	15	15	**7,951**	**8,050**	103	80	80	**14,451**	**14,550**	250	175	175
1,551	**1,650**	16	16	16	**8,051**	**8,150**	105	81	81	**14,551**	**14,650**	254	177	177
1,651	**1,750**	17	17	17	**8,151**	**8,250**	107	82	82	**14,651**	**14,750**	258	179	179
1,751	**1,850**	18	18	18	**8,251**	**8,350**	109	83	83	**14,751**	**14,850**	262	181	181
1,851	**1,950**	19	19	19	**8,351**	**8,450**	111	84	84	**14,851**	**14,950**	266	183	183
1,951	**2,050**	20	20	20	**8,451**	**8,550**	113	85	85	**14,951**	**15,050**	270	185	185
2,051	**2,150**	21	21	21	**8,551**	**8,650**	115	86	86	**15,051**	**15,150**	274	187	187
2,151	**2,250**	22	22	22	**8,651**	**8,750**	117	87	87	**15,151**	**15,250**	278	189	189
2,251	**2,350**	23	23	23	**8,751**	**8,850**	119	88	88	**15,251**	**15,350**	282	191	191
2,351	**2,450**	24	24	24	**8,851**	**8,950**	121	89	89	**15,351**	**15,450**	286	193	193
2,451	**2,550**	25	25	25	**8,951**	**9,050**	123	90	90	**15,451**	**15,550**	290	195	195
2,551	**2,650**	26	26	26	**9,051**	**9,150**	125	91	91	**15,551**	**15,650**	294	197	197
2,651	**2,750**	27	27	27	**9,151**	**9,250**	127	92	92	**15,651**	**15,750**	298	199	199
2,751	**2,850**	28	28	28	**9,251**	**9,350**	129	93	93	**15,751**	**15,850**	302	201	201
2,851	**2,950**	29	29	29	**9,351**	**9,450**	131	94	94	**15,851**	**15,950**	306	203	203
2,951	**3,050**	30	30	30	**9,451**	**9,550**	133	95	95	**15,951**	**16,050**	310	205	205
3,051	**3,150**	31	31	31	**9,551**	**9,650**	135	96	96	**16,051**	**16,150**	314	207	207
3,151	**3,250**	32	32	32	**9,651**	**9,750**	137	97	97	**16,151**	**16,250**	318	209	209
3,251	**3,350**	33	33	33	**9,751**	**9,850**	139	98	98	**16,251**	**16,350**	322	211	211
3,351	**3,450**	34	34	34	**9,851**	**9,950**	141	99	99	**16,351**	**16,450**	326	213	213
3,451	**3,550**	35	35	35	**9,951**	**10,050**	143	100	100	**16,451**	**16,550**	330	215	215
3,551	**3,650**	36	36	36	**10,051**	**10,150**	145	101	101	**16,551**	**16,650**	334	217	217
3,651	**3,750**	37	37	37	**10,151**	**10,250**	147	102	102	**16,651**	**16,750**	338	219	219
3,751	**3,850**	38	38	38	**10,251**	**10,350**	149	103	103	**16,751**	**16,850**	342	221	221
3,851	**3,950**	39	39	39	**10,351**	**10,450**	151	104	104	**16,851**	**16,950**	346	223	223
3,951	**4,050**	40	40	40	**10,451**	**10,550**	153	105	105	**16,951**	**17,050**	350	225	225
4,051	**4,150**	41	41	41	**10,551**	**10,650**	155	106	106	**17,051**	**17,150**	354	227	227
4,151	**4,250**	42	42	42	**10,651**	**10,750**	157	107	107	**17,151**	**17,250**	358	229	229
4,251	**4,350**	43	43	43	**10,751**	**10,850**	159	108	108	**17,251**	**17,350**	362	231	231
4,351	**4,450**	44	44	44	**10,851**	**10,950**	161	109	109	**17,351**	**17,450**	366	233	233
4,451	**4,550**	45	45	45	**10,951**	**11,050**	163	110	110	**17,451**	**17,550**	370	235	235
4,551	**4,650**	46	46	46	**11,051**	**11,150**	165	111	111	**17,551**	**17,650**	374	237	237
4,651	**4,750**	47	47	47	**11,151**	**11,250**	167	112	112	**17,651**	**17,750**	378	239	239
4,751	**4,850**	48	48	48	**11,251**	**11,350**	169	113	113	**17,751**	**17,850**	382	241	241
4,851	**4,950**	49	49	49	**11,351**	**11,450**	171	114	114	**17,851**	**17,950**	386	243	243
4,951	**5,050**	50	50	50	**11,451**	**11,550**	173	115	115	**17,951**	**18,050**	390	245	245
5,051	**5,150**	51	51	51	**11,551**	**11,650**	175	117	117	**18,051**	**18,150**	394	247	247
5,151	**5,250**	52	52	52	**11,651**	**11,750**	177	119	119	**18,151**	**18,250**	398	249	249
5,251	**5,350**	53	53	53	**11,751**	**11,850**	179	121	121	**18,251**	**18,350**	402	251	251
5,351	**5,450**	54	54	54	**11,851**	**11,950**	181	123	123	**18,351**	**18,450**	406	253	253
5,451	**5,550**	55	55	55	**11,951**	**12,050**	183	125	125	**18,451**	**18,550**	410	255	255
5,551	**5,650**	56	56	56	**12,051**	**12,150**	185	127	127	**18,551**	**18,650**	414	257	257
5,651	**5,750**	57	57	57	**12,151**	**12,250**	187	129	129	**18,651**	**18,750**	418	259	259
5,751	**5,850**	59	58	58	**12,251**	**12,350**	189	131	131	**18,751**	**18,850**	422	261	261
5,851	**5,950**	61	59	59	**12,351**	**12,450**	191	133	133	**18,851**	**18,950**	426	263	263
5,951	**6,050**	63	60	60	**12,451**	**12,550**	193	135	135	**18,951**	**19,050**	430	265	265
6,051	**6,150**	65	61	61	**12,551**	**12,650**	195	137	137	**19,051**	**19,150**	434	267	267
6,151	**6,250**	67	62	62	**12,651**	**12,750**	197	139	139	**19,151**	**19,250**	438	269	269
6,251	**6,350**	69	63	63	**12,751**	**12,850**	199	141	141	**19,251**	**19,350**	442	271	271
6,351	**6,450**	71	64	64	**12,851**	**12,950**	201	143	143	**19,351**	**19,450**	446	273	273

Continued on next page.

2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**	**At Least**	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**	**At Least**	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**
19,451	**19,550**	450	275	275	**26,451**	**26,550**	830	415	415	**33,451**	**33,550**	1,323	680	680
19,551	**19,650**	454	277	277	**26,551**	**26,650**	836	417	417	**33,551**	**33,650**	1,331	684	684
19,651	**19,750**	458	279	279	**26,651**	**26,750**	842	419	419	**33,651**	**33,750**	1,339	688	688
19,751	**19,850**	462	281	281	**26,751**	**26,850**	848	421	421	**33,751**	**33,850**	1,347	692	692
19,851	**19,950**	466	283	283	**26,851**	**26,950**	854	423	423	**33,851**	**33,950**	1,355	696	696
19,951	**20,050**	470	285	285	**26,951**	**27,050**	860	425	425	**33,951**	**34,050**	1,363	700	700
20,051	**20,150**	474	287	287	**27,051**	**27,150**	866	427	427	**34,051**	**34,150**	1,371	704	704
20,151	**20,250**	478	289	289	**27,151**	**27,250**	872	429	429	**34,151**	**34,250**	1,379	708	708
20,251	**20,350**	482	291	291	**27,251**	**27,350**	878	432	432	**34,251**	**34,350**	1,387	712	712
20,351	**20,450**	486	293	293	**27,351**	**27,450**	884	436	436	**34,351**	**34,450**	1,395	716	716
20,451	**20,550**	490	295	295	**27,451**	**27,550**	890	440	440	**34,451**	**34,550**	1,403	720	720
20,551	**20,650**	494	297	297	**27,551**	**27,650**	896	444	444	**34,551**	**34,650**	1,411	724	724
20,651	**20,750**	498	299	299	**27,651**	**27,750**	902	448	448	**34,651**	**34,750**	1,419	728	728
20,751	**20,850**	502	301	301	**27,751**	**27,850**	908	452	452	**34,751**	**34,850**	1,427	732	732
20,851	**20,950**	506	303	303	**27,851**	**27,950**	914	456	456	**34,851**	**34,950**	1,435	736	736
20,951	**21,050**	510	305	305	**27,951**	**28,050**	920	460	460	**34,951**	**35,050**	1,443	740	740
21,051	**21,150**	514	307	307	**28,051**	**28,150**	926	464	464	**35,051**	**35,150**	1,451	744	744
21,151	**21,250**	518	309	309	**28,151**	**28,250**	932	468	468	**35,151**	**35,250**	1,459	748	749
21,251	**21,350**	522	311	311	**28,251**	**28,350**	938	472	472	**35,251**	**35,350**	1,467	752	755
21,351	**21,450**	526	313	313	**28,351**	**28,450**	944	476	476	**35,351**	**35,450**	1,475	756	761
21,451	**21,550**	530	315	315	**28,451**	**28,550**	950	480	480	**35,451**	**35,550**	1,483	760	767
21,551	**21,650**	536	317	317	**28,551**	**28,650**	956	484	484	**35,551**	**35,650**	1,491	764	773
21,651	**21,750**	542	319	319	**28,651**	**28,750**	962	488	488	**35,651**	**35,750**	1,499	768	779
21,751	**21,850**	548	321	321	**28,751**	**28,850**	968	492	492	**35,751**	**35,850**	1,507	772	785
21,851	**21,950**	554	323	323	**28,851**	**28,950**	974	496	496	**35,851**	**35,950**	1,515	776	791
21,951	**22,050**	560	325	325	**28,951**	**29,050**	980	500	500	**35,951**	**36,050**	1,523	780	797
22,051	**22,150**	566	327	327	**29,051**	**29,150**	986	504	504	**36,051**	**36,150**	1,531	784	803
22,151	**22,250**	572	329	329	**29,151**	**29,250**	992	508	508	**36,151**	**36,250**	1,539	788	809
22,251	**22,350**	578	331	331	**29,251**	**29,350**	998	512	512	**36,251**	**36,350**	1,547	792	815
22,351	**22,450**	584	333	333	**29,351**	**29,450**	1,004	516	516	**36,351**	**36,450**	1,555	796	821
22,451	**22,550**	590	335	335	**29,451**	**29,550**	1,010	520	520	**36,451**	**36,550**	1,563	800	827
22,551	**22,650**	596	337	337	**29,551**	**29,650**	1,016	524	524	**36,551**	**36,650**	1,571	804	833
22,651	**22,750**	602	339	339	**29,651**	**29,750**	1,022	528	528	**36,651**	**36,750**	1,579	808	839
22,751	**22,850**	608	341	341	**29,751**	**29,850**	1,028	532	532	**36,751**	**36,850**	1,587	812	845
22,851	**22,950**	614	343	343	**29,851**	**29,950**	1,035	536	536	**36,851**	**36,950**	1,595	816	851
22,951	**23,050**	620	345	345	**29,951**	**30,050**	1,043	540	540	**36,951**	**37,050**	1,603	820	857
23,051	**23,150**	626	347	347	**30,051**	**30,150**	1,051	544	544	**37,051**	**37,150**	1,611	824	863
23,151	**23,250**	632	349	349	**30,151**	**30,250**	1,059	548	548	**37,151**	**37,250**	1,619	828	869
23,251	**23,350**	638	351	351	**30,251**	**30,350**	1,067	552	552	**37,251**	**37,350**	1,627	832	875
23,351	**23,450**	644	353	353	**30,351**	**30,450**	1,075	556	556	**37,351**	**37,450**	1,635	836	881
23,451	**23,550**	650	355	355	**30,451**	**30,550**	1,083	560	560	**37,451**	**37,550**	1,643	840	887
23,551	**23,650**	656	357	357	**30,551**	**30,650**	1,091	564	564	**37,551**	**37,650**	1,651	844	893
23,651	**23,750**	662	359	359	**30,651**	**30,750**	1,099	568	568	**37,651**	**37,750**	1,659	848	899
23,751	**23,850**	668	361	361	**30,751**	**30,850**	1,107	572	572	**37,751**	**37,850**	1,668	852	905
23,851	**23,950**	674	363	363	**30,851**	**30,950**	1,115	576	576	**37,851**	**37,950**	1,677	856	911
23,951	**24,050**	680	365	365	**30,951**	**31,050**	1,123	580	580	**37,951**	**38,050**	1,687	860	917
24,051	**24,150**	686	367	367	**31,051**	**31,150**	1,131	584	584	**38,051**	**38,150**	1,696	864	923
24,151	**24,250**	692	369	369	**31,151**	**31,250**	1,139	588	588	**38,151**	**38,250**	1,705	868	929
24,251	**24,350**	698	371	371	**31,251**	**31,350**	1,147	592	592	**38,251**	**38,350**	1,714	872	935
24,351	**24,450**	704	373	373	**31,351**	**31,450**	1,155	596	596	**38,351**	**38,450**	1,724	876	941
24,451	**24,550**	710	375	375	**31,451**	**31,550**	1,163	600	600	**38,451**	**38,550**	1,733	880	947
24,551	**24,650**	716	377	377	**31,551**	**31,650**	1,171	604	604	**38,551**	**38,650**	1,742	884	953
24,651	**24,750**	722	379	379	**31,651**	**31,750**	1,179	608	608	**38,651**	**38,750**	1,752	888	959
24,751	**24,850**	728	381	381	**31,751**	**31,850**	1,187	612	612	**38,751**	**38,850**	1,761	892	965
24,851	**24,950**	734	383	383	**31,851**	**31,950**	1,195	616	616	**38,851**	**38,950**	1,770	896	971
24,951	**25,050**	740	385	385	**31,951**	**32,050**	1,203	620	620	**38,951**	**39,050**	1,780	900	977
25,051	**25,150**	746	387	387	**32,051**	**32,150**	1,211	624	624	**39,051**	**39,150**	1,789	904	983
25,151	**25,250**	752	389	389	**32,151**	**32,250**	1,219	628	628	**39,151**	**39,250**	1,798	908	989
25,251	**25,350**	758	391	391	**32,251**	**32,350**	1,227	632	632	**39,251**	**39,350**	1,807	912	995
25,351	**25,450**	764	393	393	**32,351**	**32,450**	1,235	636	636	**39,351**	**39,450**	1,817	916	1,001
25,451	**25,550**	770	395	395	**32,451**	**32,550**	1,243	640	640	**39,451**	**39,550**	1,826	920	1,007
25,551	**25,650**	776	397	397	**32,551**	**32,650**	1,251	644	644	**39,551**	**39,650**	1,835	924	1,013
25,651	**25,750**	782	399	399	**32,651**	**32,750**	1,259	648	648	**39,651**	**39,750**	1,845	928	1,019
25,751	**25,850**	788	401	401	**32,751**	**32,850**	1,267	652	652	**39,751**	**39,850**	1,854	932	1,025
25,851	**25,950**	794	403	403	**32,851**	**32,950**	1,275	656	656	**39,851**	**39,950**	1,863	936	1,031
25,951	**26,050**	800	405	405	**32,951**	**33,050**	1,283	660	660	**39,951**	**40,050**	1,873	940	1,037
26,051	**26,150**	806	407	407	**33,051**	**33,150**	1,291	664	664	**40,051**	**40,150**	1,882	944	1,043
26,151	**26,250**	812	409	409	**33,151**	**33,250**	1,299	668	668	**40,151**	**40,250**	1,891	948	1,049
26,251	**26,350**	818	411	411	**33,251**	**33,350**	1,307	672	672	**40,251**	**40,350**	1,900	952	1,055
26,351	**26,450**	824	413	413	**33,351**	**33,450**	1,315	676	676	**40,351**	**40,450**	1,910	956	1,061

Continued on next page.

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**	**At Least**	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**	**At Least**	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**
40,451	**40,550**	1,919	960	1,067	**47,451**	**47,550**	2,570	1,330	1,568	**54,451**	**54,550**	3,221	1,750	2,169
40,551	**40,650**	1,928	964	1,073	**47,551**	**47,650**	2,579	1,336	1,576	**54,551**	**54,650**	3,230	1,756	2,178
40,651	**40,750**	1,938	968	1,079	**47,651**	**47,750**	2,589	1,342	1,584	**54,651**	**54,750**	3,240	1,762	2,188
40,751	**40,850**	1,947	972	1,085	**47,751**	**47,850**	2,598	1,348	1,592	**54,751**	**54,850**	3,249	1,768	2,197
40,851	**40,950**	1,956	976	1,091	**47,851**	**47,950**	2,607	1,354	1,600	**54,851**	**54,950**	3,258	1,774	2,206
40,951	**41,050**	1,966	980	1,097	**47,951**	**48,050**	2,617	1,360	1,608	**54,951**	**55,050**	3,268	1,780	2,215
41,051	**41,150**	1,975	984	1,103	**48,051**	**48,150**	2,626	1,366	1,616	**55,051**	**55,150**	3,277	1,786	2,225
41,151	**41,250**	1,984	988	1,109	**48,151**	**48,250**	2,635	1,372	1,624	**55,151**	**55,250**	3,286	1,792	2,234
41,251	**41,350**	1,993	992	1,115	**48,251**	**48,350**	2,644	1,378	1,632	**55,251**	**55,350**	3,295	1,798	2,243
41,351	**41,450**	2,003	996	1,121	**48,351**	**48,450**	2,654	1,384	1,640	**55,351**	**55,450**	3,305	1,804	2,253
41,451	**41,550**	2,012	1,000	1,127	**48,451**	**48,550**	2,663	1,390	1,648	**55,451**	**55,550**	3,314	1,810	2,262
41,551	**41,650**	2,021	1,004	1,133	**48,551**	**48,650**	2,672	1,396	1,656	**55,551**	**55,650**	3,323	1,816	2,271
41,651	**41,750**	2,031	1,008	1,139	**48,651**	**48,750**	2,682	1,402	1,664	**55,651**	**55,750**	3,333	1,822	2,281
41,751	**41,850**	2,040	1,012	1,145	**48,751**	**48,850**	2,691	1,408	1,672	**55,751**	**55,850**	3,342	1,828	2,290
41,851	**41,950**	2,049	1,016	1,151	**48,851**	**48,950**	2,700	1,414	1,680	**55,851**	**55,950**	3,351	1,834	2,299
41,951	**42,050**	2,059	1,020	1,157	**48,951**	**49,050**	2,710	1,420	1,688	**55,951**	**56,050**	3,361	1,840	2,308
42,051	**42,150**	2,068	1,024	1,163	**49,051**	**49,150**	2,719	1,426	1,696	**56,051**	**56,150**	3,370	1,846	2,318
42,151	**42,250**	2,077	1,028	1,169	**49,151**	**49,250**	2,728	1,432	1,704	**56,151**	**56,250**	3,379	1,852	2,327
42,251	**42,350**	2,086	1,032	1,175	**49,251**	**49,350**	2,737	1,438	1,712	**56,251**	**56,350**	3,388	1,858	2,336
42,351	**42,450**	2,096	1,036	1,181	**49,351**	**49,450**	2,747	1,444	1,720	**56,351**	**56,450**	3,398	1,864	2,346
42,451	**42,550**	2,105	1,040	1,187	**49,451**	**49,550**	2,756	1,450	1,728	**56,451**	**56,550**	3,407	1,870	2,355
42,551	**42,650**	2,114	1,044	1,193	**49,551**	**49,650**	2,765	1,456	1,736	**56,551**	**56,650**	3,416	1,876	2,364
42,651	**42,750**	2,124	1,048	1,199	**49,651**	**49,750**	2,775	1,462	1,744	**56,651**	**56,750**	3,426	1,882	2,374
42,751	**42,850**	2,133	1,052	1,205	**49,751**	**49,850**	2,784	1,468	1,752	**56,751**	**56,850**	3,435	1,888	2,383
42,851	**42,950**	2,142	1,056	1,211	**49,851**	**49,950**	2,793	1,474	1,760	**56,851**	**56,950**	3,444	1,894	2,392
42,951	**43,050**	2,152	1,060	1,217	**49,951**	**50,050**	2,803	1,480	1,768	**56,951**	**57,050**	3,454	1,900	2,401
43,051	**43,150**	2,161	1,066	1,223	**50,051**	**50,150**	2,812	1,486	1,776	**57,051**	**57,150**	3,463	1,906	2,411
43,151	**43,250**	2,170	1,072	1,229	**50,151**	**50,250**	2,821	1,492	1,784	**57,151**	**57,250**	3,472	1,912	2,420
43,251	**43,350**	2,179	1,078	1,235	**50,251**	**50,350**	2,830	1,498	1,792	**57,251**	**57,350**	3,481	1,918	2,429
43,351	**43,450**	2,189	1,084	1,241	**50,351**	**50,450**	2,840	1,504	1,800	**57,351**	**57,450**	3,491	1,924	2,439
43,451	**43,550**	2,198	1,090	1,248	**50,451**	**50,550**	2,849	1,510	1,808	**57,451**	**57,550**	3,500	1,930	2,448
43,551	**43,650**	2,207	1,096	1,256	**50,551**	**50,650**	2,858	1,516	1,816	**57,551**	**57,650**	3,509	1,936	2,457
43,651	**43,750**	2,217	1,102	1,264	**50,651**	**50,750**	2,868	1,522	1,824	**57,651**	**57,750**	3,519	1,942	2,467
43,751	**43,850**	2,226	1,108	1,272	**50,751**	**50,850**	2,877	1,528	1,832	**57,751**	**57,850**	3,528	1,948	2,476
43,851	**43,950**	2,235	1,114	1,280	**50,851**	**50,950**	2,886	1,534	1,840	**57,851**	**57,950**	3,537	1,954	2,485
43,951	**44,050**	2,245	1,120	1,288	**50,951**	**51,050**	2,896	1,540	1,848	**57,951**	**58,050**	3,547	1,960	2,494
44,051	**44,150**	2,254	1,126	1,296	**51,051**	**51,150**	2,905	1,546	1,856	**58,051**	**58,150**	3,556	1,966	2,504
44,151	**44,250**	2,263	1,132	1,304	**51,151**	**51,250**	2,914	1,552	1,864	**58,151**	**58,250**	3,565	1,972	2,513
44,251	**44,350**	2,272	1,138	1,312	**51,251**	**51,350**	2,923	1,558	1,872	**58,251**	**58,350**	3,574	1,978	2,522
44,351	**44,450**	2,282	1,144	1,320	**51,351**	**51,450**	2,933	1,564	1,881	**58,351**	**58,450**	3,584	1,984	2,532
44,451	**44,550**	2,291	1,150	1,328	**51,451**	**51,550**	2,942	1,570	1,890	**58,451**	**58,550**	3,593	1,990	2,541
44,551	**44,650**	2,300	1,156	1,336	**51,551**	**51,650**	2,951	1,576	1,899	**58,551**	**58,650**	3,602	1,996	2,550
44,651	**44,750**	2,310	1,162	1,344	**51,651**	**51,750**	2,961	1,582	1,909	**58,651**	**58,750**	3,612	2,002	2,560
44,751	**44,850**	2,319	1,168	1,352	**51,751**	**51,850**	2,970	1,588	1,918	**58,751**	**58,850**	3,621	2,008	2,569
44,851	**44,950**	2,328	1,174	1,360	**51,851**	**51,950**	2,979	1,594	1,927	**58,851**	**58,950**	3,630	2,014	2,578
44,951	**45,050**	2,338	1,180	1,368	**51,951**	**52,050**	2,989	1,600	1,936	**58,951**	**59,050**	3,640	2,020	2,587
45,051	**45,150**	2,347	1,186	1,376	**52,051**	**52,150**	2,998	1,606	1,946	**59,051**	**59,150**	3,649	2,026	2,597
45,151	**45,250**	2,356	1,192	1,384	**52,151**	**52,250**	3,007	1,612	1,955	**59,151**	**59,250**	3,658	2,032	2,606
45,251	**45,350**	2,365	1,198	1,392	**52,251**	**52,350**	3,016	1,618	1,964	**59,251**	**59,350**	3,667	2,038	2,615
45,351	**45,450**	2,375	1,204	1,400	**52,351**	**52,450**	3,026	1,624	1,974	**59,351**	**59,450**	3,677	2,044	2,625
45,451	**45,550**	2,384	1,210	1,408	**52,451**	**52,550**	3,035	1,630	1,983	**59,451**	**59,550**	3,686	2,050	2,634
45,551	**45,650**	2,393	1,216	1,416	**52,551**	**52,650**	3,044	1,636	1,992	**59,551**	**59,650**	3,695	2,056	2,643
45,651	**45,750**	2,403	1,222	1,424	**52,651**	**52,750**	3,054	1,642	2,002	**59,651**	**59,750**	3,705	2,062	2,653
45,751	**45,850**	2,412	1,228	1,432	**52,751**	**52,850**	3,063	1,648	2,011	**59,751**	**59,850**	3,714	2,070	2,662
45,851	**45,950**	2,421	1,234	1,440	**52,851**	**52,950**	3,072	1,654	2,020	**59,851**	**59,950**	3,723	2,078	2,671
45,951	**46,050**	2,431	1,240	1,448	**52,951**	**53,050**	3,082	1,660	2,029	**59,951**	**60,050**	3,733	2,086	2,680
46,051	**46,150**	2,440	1,246	1,456	**53,051**	**53,150**	3,091	1,666	2,039	**60,051**	**60,150**	3,742	2,094	2,690
46,151	**46,250**	2,449	1,252	1,464	**53,151**	**53,250**	3,100	1,672	2,048	**60,151**	**60,250**	3,751	2,102	2,699
46,251	**46,350**	2,458	1,258	1,472	**53,251**	**53,350**	3,109	1,678	2,057	**60,251**	**60,350**	3,760	2,110	2,708
46,351	**46,450**	2,468	1,264	1,480	**53,351**	**53,450**	3,119	1,684	2,067	**60,351**	**60,450**	3,770	2,118	2,718
46,451	**46,550**	2,477	1,270	1,488	**53,451**	**53,550**	3,128	1,690	2,076	**60,451**	**60,550**	3,779	2,126	2,727
46,551	**46,650**	2,486	1,276	1,496	**53,551**	**53,650**	3,137	1,696	2,085	**60,551**	**60,650**	3,788	2,134	2,736
46,651	**46,750**	2,496	1,282	1,504	**53,651**	**53,750**	3,147	1,702	2,095	**60,651**	**60,750**	3,798	2,142	2,746
46,751	**46,850**	2,505	1,288	1,512	**53,751**	**53,850**	3,156	1,708	2,104	**60,751**	**60,850**	3,807	2,150	2,755
46,851	**46,950**	2,514	1,294	1,520	**53,851**	**53,950**	3,165	1,714	2,113	**60,851**	**60,950**	3,816	2,158	2,764
46,951	**47,050**	2,524	1,300	1,528	**53,951**	**54,050**	3,175	1,720	2,122	**60,951**	**61,050**	3,826	2,166	2,773
47,051	**47,150**	2,533	1,306	1,536	**54,051**	**54,150**	3,184	1,726	2,132	**61,051**	**61,150**	3,835	2,174	2,783
47,151	**47,250**	2,542	1,312	1,544	**54,151**	**54,250**	3,193	1,732	2,141	**61,151**	**61,250**	3,844	2,182	2,792
47,251	**47,350**	2,551	1,318	1,552	**54,251**	**54,350**	3,202	1,738	2,150	**61,251**	**61,350**	3,853	2,190	2,801
47,351	**47,450**	2,561	1,324	1,560	**54,351**	**54,450**	3,212	1,744	2,160	**61,351**	**61,450**	3,863	2,198	2,811

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Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	**61,550**	3,872	2,206	2,820	**68,451**	**68,550**	4,523	2,766	3,471	**75,451**	**75,550**	5,174	3,327	4,122
61,551	**61,650**	3,881	2,214	2,829	**68,551**	**68,650**	4,532	2,774	3,480	**75,551**	**75,650**	5,183	3,336	4,131
61,651	**61,750**	3,891	2,222	2,839	**68,651**	**68,750**	4,542	2,782	3,490	**75,651**	**75,750**	5,193	3,345	4,141
61,751	**61,850**	3,900	2,230	2,848	**68,751**	**68,850**	4,551	2,790	3,499	**75,751**	**75,850**	5,202	3,354	4,150
61,851	**61,950**	3,909	2,238	2,857	**68,851**	**68,950**	4,560	2,798	3,508	**75,851**	**75,950**	5,211	3,364	4,159
61,951	**62,050**	3,919	2,246	2,866	**68,951**	**69,050**	4,570	2,806	3,517	**75,951**	**76,050**	5,221	3,373	4,168
62,051	**62,150**	3,928	2,254	2,876	**69,051**	**69,150**	4,579	2,814	3,527	**76,051**	**76,150**	5,230	3,382	4,178
62,151	**62,250**	3,937	2,262	2,885	**69,151**	**69,250**	4,588	2,822	3,536	**76,151**	**76,250**	5,239	3,392	4,187
62,251	**62,350**	3,946	2,270	2,894	**69,251**	**69,350**	4,597	2,830	3,545	**76,251**	**76,350**	5,248	3,401	4,196
62,351	**62,450**	3,956	2,278	2,904	**69,351**	**69,450**	4,607	2,838	3,555	**76,351**	**76,450**	5,258	3,410	4,206
62,451	**62,550**	3,965	2,286	2,913	**69,451**	**69,550**	4,616	2,846	3,564	**76,451**	**76,550**	5,267	3,420	4,215
62,551	**62,650**	3,974	2,294	2,922	**69,551**	**69,650**	4,625	2,854	3,573	**76,551**	**76,650**	5,276	3,429	4,224
62,651	**62,750**	3,984	2,302	2,932	**69,651**	**69,750**	4,635	2,862	3,583	**76,651**	**76,750**	5,286	3,438	4,234
62,751	**62,850**	3,993	2,310	2,941	**69,751**	**69,850**	4,644	2,870	3,592	**76,751**	**76,850**	5,295	3,447	4,243
62,851	**62,950**	4,002	2,318	2,950	**69,851**	**69,950**	4,653	2,878	3,601	**76,851**	**76,950**	5,304	3,457	4,252
62,951	**63,050**	4,012	2,326	2,959	**69,951**	**70,050**	4,663	2,886	3,610	**76,951**	**77,050**	5,314	3,466	4,261
63,051	**63,150**	4,021	2,334	2,969	**70,051**	**70,150**	4,672	2,894	3,620	**77,051**	**77,150**	5,323	3,475	4,271
63,151	**63,250**	4,030	2,342	2,978	**70,151**	**70,250**	4,681	2,902	3,629	**77,151**	**77,250**	5,332	3,485	4,280
63,251	**63,350**	4,039	2,350	2,987	**70,251**	**70,350**	4,690	2,910	3,638	**77,251**	**77,350**	5,341	3,494	4,289
63,351	**63,450**	4,049	2,358	2,997	**70,351**	**70,450**	4,700	2,918	3,648	**77,351**	**77,450**	5,351	3,503	4,299
63,451	**63,550**	4,058	2,366	3,006	**70,451**	**70,550**	4,709	2,926	3,657	**77,451**	**77,550**	5,360	3,513	4,308
63,551	**63,650**	4,067	2,374	3,015	**70,551**	**70,650**	4,718	2,934	3,666	**77,551**	**77,650**	5,369	3,522	4,317
63,651	**63,750**	4,077	2,382	3,025	**70,651**	**70,750**	4,728	2,942	3,676	**77,651**	**77,750**	5,379	3,531	4,327
63,751	**63,850**	4,086	2,390	3,034	**70,751**	**70,850**	4,737	2,950	3,685	**77,751**	**77,850**	5,388	3,540	4,336
63,851	**63,950**	4,095	2,398	3,043	**70,851**	**70,950**	4,746	2,958	3,694	**77,851**	**77,950**	5,397	3,550	4,345
63,951	**64,050**	4,105	2,406	3,052	**70,951**	**71,050**	4,756	2,966	3,703	**77,951**	**78,050**	5,407	3,559	4,354
64,051	**64,150**	4,114	2,414	3,062	**71,051**	**71,150**	4,765	2,974	3,713	**78,051**	**78,150**	5,416	3,568	4,364
64,151	**64,250**	4,123	2,422	3,071	**71,151**	**71,250**	4,774	2,982	3,722	**78,151**	**78,250**	5,425	3,578	4,373
64,251	**64,350**	4,132	2,430	3,080	**71,251**	**71,350**	4,783	2,990	3,731	**78,251**	**78,350**	5,434	3,587	4,382
64,351	**64,450**	4,142	2,438	3,090	**71,351**	**71,450**	4,793	2,998	3,741	**78,351**	**78,450**	5,444	3,596	4,392
64,451	**64,550**	4,151	2,446	3,099	**71,451**	**71,550**	4,802	3,006	3,750	**78,451**	**78,550**	5,453	3,606	4,401
64,551	**64,650**	4,160	2,454	3,108	**71,551**	**71,650**	4,811	3,014	3,759	**78,551**	**78,650**	5,462	3,615	4,410
64,651	**64,750**	4,170	2,462	3,118	**71,651**	**71,750**	4,821	3,022	3,769	**78,651**	**78,750**	5,472	3,624	4,420
64,751	**64,850**	4,179	2,470	3,127	**71,751**	**71,850**	4,830	3,030	3,778	**78,751**	**78,850**	5,481	3,633	4,429
64,851	**64,950**	4,188	2,478	3,136	**71,851**	**71,950**	4,839	3,038	3,787	**78,851**	**78,950**	5,490	3,643	4,438
64,951	**65,050**	4,198	2,486	3,145	**71,951**	**72,050**	4,849	3,046	3,796	**78,951**	**79,050**	5,500	3,652	4,447
65,051	**65,150**	4,207	2,494	3,155	**72,051**	**72,150**	4,858	3,054	3,806	**79,051**	**79,150**	5,509	3,661	4,457
65,151	**65,250**	4,216	2,502	3,164	**72,151**	**72,250**	4,867	3,062	3,815	**79,151**	**79,250**	5,518	3,671	4,466
65,251	**65,350**	4,225	2,510	3,173	**72,251**	**72,350**	4,876	3,070	3,824	**79,251**	**79,350**	5,527	3,680	4,475
65,351	**65,450**	4,235	2,518	3,183	**72,351**	**72,450**	4,886	3,078	3,834	**79,351**	**79,450**	5,537	3,689	4,485
65,451	**65,550**	4,244	2,526	3,192	**72,451**	**72,550**	4,895	3,086	3,843	**79,451**	**79,550**	5,546	3,699	4,494
65,551	**65,650**	4,253	2,534	3,201	**72,551**	**72,650**	4,904	3,094	3,852	**79,551**	**79,650**	5,555	3,708	4,503
65,651	**65,750**	4,263	2,542	3,211	**72,651**	**72,750**	4,914	3,102	3,862	**79,651**	**79,750**	5,565	3,717	4,513
65,751	**65,850**	4,272	2,550	3,220	**72,751**	**72,850**	4,923	3,110	3,871	**79,751**	**79,850**	5,574	3,726	4,522
65,851	**65,950**	4,281	2,558	3,229	**72,851**	**72,950**	4,932	3,118	3,880	**79,851**	**79,950**	5,583	3,736	4,531
65,951	**66,050**	4,291	2,566	3,238	**72,951**	**73,050**	4,942	3,126	3,889	**79,951**	**80,050**	5,593	3,745	4,540
66,051	**66,150**	4,300	2,574	3,248	**73,051**	**73,150**	4,951	3,134	3,899	**80,051**	**80,150**	5,602	3,754	4,550
66,151	**66,250**	4,309	2,582	3,257	**73,151**	**73,250**	4,960	3,142	3,908	**80,151**	**80,250**	5,611	3,764	4,559
66,251	**66,350**	4,318	2,590	3,266	**73,251**	**73,350**	4,969	3,150	3,917	**80,251**	**80,350**	5,620	3,773	4,568
66,351	**66,450**	4,328	2,598	3,276	**73,351**	**73,450**	4,979	3,158	3,927	**80,351**	**80,450**	5,630	3,782	4,578
66,451	**66,550**	4,337	2,606	3,285	**73,451**	**73,550**	4,988	3,166	3,936	**80,451**	**80,550**	5,639	3,792	4,587
66,551	**66,650**	4,346	2,614	3,294	**73,551**	**73,650**	4,997	3,174	3,945	**80,551**	**80,650**	5,648	3,801	4,596
66,651	**66,750**	4,356	2,622	3,304	**73,651**	**73,750**	5,007	3,182	3,955	**80,651**	**80,750**	5,658	3,810	4,606
66,751	**66,850**	4,365	2,630	3,313	**73,751**	**73,850**	5,016	3,190	3,964	**80,751**	**80,850**	5,667	3,819	4,615
66,851	**66,950**	4,374	2,638	3,322	**73,851**	**73,950**	5,025	3,198	3,973	**80,851**	**80,950**	5,676	3,829	4,624
66,951	**67,050**	4,384	2,646	3,331	**73,951**	**74,050**	5,035	3,206	3,982	**80,951**	**81,050**	5,686	3,838	4,633
67,051	**67,150**	4,393	2,654	3,341	**74,051**	**74,150**	5,044	3,214	3,992	**81,051**	**81,150**	5,695	3,847	4,643
67,151	**67,250**	4,402	2,662	3,350	**74,151**	**74,250**	5,053	3,222	4,001	**81,151**	**81,250**	5,704	3,857	4,652
67,251	**67,350**	4,411	2,670	3,359	**74,251**	**74,350**	5,062	3,230	4,010	**81,251**	**81,350**	5,713	3,866	4,661
67,351	**67,450**	4,421	2,678	3,369	**74,351**	**74,450**	5,072	3,238	4,020	**81,351**	**81,450**	5,723	3,875	4,671
67,451	**67,550**	4,430	2,686	3,378	**74,451**	**74,550**	5,081	3,246	4,029	**81,451**	**81,550**	5,732	3,885	4,680
67,551	**67,650**	4,439	2,694	3,387	**74,551**	**74,650**	5,090	3,254	4,038	**81,551**	**81,650**	5,741	3,894	4,689
67,651	**67,750**	4,449	2,702	3,397	**74,651**	**74,750**	5,100	3,262	4,048	**81,651**	**81,750**	5,751	3,903	4,699
67,751	**67,850**	4,458	2,710	3,406	**74,751**	**74,850**	5,109	3,270	4,057	**81,751**	**81,850**	5,760	3,912	4,708
67,851	**67,950**	4,467	2,718	3,415	**74,851**	**74,950**	5,118	3,278	4,066	**81,851**	**81,950**	5,769	3,922	4,717
67,951	**68,050**	4,477	2,726	3,424	**74,951**	**75,050**	5,128	3,286	4,075	**81,951**	**82,050**	5,779	3,931	4,726
68,051	**68,150**	4,486	2,734	3,434	**75,051**	**75,150**	5,137	3,294	4,085	**82,051**	**82,150**	5,788	3,940	4,736
68,151	**68,250**	4,495	2,742	3,443	**75,151**	**75,250**	5,146	3,302	4,094	**82,151**	**82,250**	5,797	3,950	4,745
68,251	**68,350**	4,504	2,750	3,452	**75,251**	**75,350**	5,155	3,310	4,103	**82,251**	**82,350**	5,806	3,959	4,754
68,351	**68,450**	4,514	2,758	3,462	**75,351**	**75,450**	5,165	3,318	4,113	**82,351**	**82,450**	5,816	3,968	4,764

Continued on next page.

2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	**But Not Over**	**1 Or 3 Is**	**2 Or 5 Is**	**4 Is**
82,451	**82,550**	5,825	3,978	4,773
82,551	**82,650**	5,834	3,987	4,782
82,651	**82,750**	5,844	3,996	4,792
82,751	**82,850**	5,853	4,005	4,801
82,851	**82,950**	5,862	4,015	4,810
82,951	**83,050**	5,872	4,024	4,819
83,051	**83,150**	5,881	4,033	4,829
83,151	**83,250**	5,890	4,043	4,838
83,251	**83,350**	5,899	4,052	4,847
83,351	**83,450**	5,909	4,061	4,857
83,451	**83,550**	5,918	4,071	4,866
83,551	**83,650**	5,927	4,080	4,875
83,651	**83,750**	5,937	4,089	4,885
83,751	**83,850**	5,946	4,098	4,894
83,851	**83,950**	5,955	4,108	4,903
83,951	**84,050**	5,965	4,117	4,912
84,051	**84,150**	5,974	4,126	4,922
84,151	**84,250**	5,983	4,136	4,931
84,251	**84,350**	5,992	4,145	4,940
84,351	**84,450**	6,002	4,154	4,950
84,451	**84,550**	6,011	4,164	4,959
84,551	**84,650**	6,020	4,173	4,968
84,651	**84,750**	6,030	4,182	4,978
84,751	**84,850**	6,039	4,191	4,987
84,851	**84,950**	6,048	4,201	4,996
84,951	**85,050**	6,058	4,210	5,005
85,051	**85,150**	6,067	4,219	5,015
85,151	**85,250**	6,076	4,229	5,024
85,251	**85,350**	6,085	4,238	5,033
85,351	**85,450**	6,095	4,247	5,043
85,451	**85,550**	6,104	4,257	5,052
85,551	**85,650**	6,113	4,266	5,061
85,651	**85,750**	6,123	4,275	5,071
85,751	**85,850**	6,132	4,284	5,080
85,851	**85,950**	6,141	4,294	5,089
85,951	**86,050**	6,151	4,303	5,098
86,051	**86,150**	6,160	4,312	5,108
86,151	**86,250**	6,169	4,322	5,117
86,251	**86,350**	6,178	4,331	5,126
86,351	**86,450**	6,188	4,340	5,136
86,451	**86,550**	6,197	4,350	5,145
86,551	**86,650**	6,206	4,359	5,154
86,651	**86,750**	6,216	4,368	5,164
86,751	**86,850**	6,225	4,377	5,173
86,851	**86,950**	6,234	4,387	5,182
86,951	**87,050**	6,244	4,396	5,191
87,051	**87,150**	6,253	4,405	5,201
87,151	**87,250**	6,262	4,415	5,210
87,251	**87,350**	6,271	4,424	5,219
87,351	**87,450**	6,281	4,433	5,229
87,451	**87,550**	6,290	4,443	5,238
87,551	**87,650**	6,299	4,452	5,247
87,651	**87,750**	6,309	4,461	5,257
87,751	**87,850**	6,318	4,470	5,266
87,851	**87,950**	6,327	4,480	5,275
87,951	**88,050**	6,337	4,489	5,284
88,051	**88,150**	6,346	4,498	5,294
88,151	**88,250**	6,355	4,508	5,303
88,251	**88,350**	6,364	4,517	5,312
88,351	**88,450**	6,374	4,526	5,322
88,451	**88,550**	6,383	4,536	5,331
88,551	**88,650**	6,392	4,545	5,340
88,651	**88,750**	6,402	4,554	5,350
88,751	**88,850**	6,411	4,563	5,359
88,851	**88,950**	6,420	4,573	5,368
88,951	**89,050**	6,430	4,582	5,377
89,051	**89,150**	6,439	4,591	5,387
89,151	**89,250**	6,448	4,601	5,396
89,251	**89,350**	6,457	4,610	5,405
89,351	**89,450**	6,467	4,619	5,415
89,451	**89,550**	6,476	4,629	5,424
89,551	**89,650**	6,485	4,638	5,433
89,651	**89,750**	6,495	4,647	5,443
89,751	**89,850**	6,504	4,656	5,452
89,851	**89,950**	6,513	4,666	5,461
89,951	**90,050**	6,523	4,675	5,470
90,051	**90,150**	6,532	4,684	5,480
90,151	**90,250**	6,541	4,694	5,489
90,251	**90,350**	6,550	4,703	5,498
90,351	**90,450**	6,560	4,712	5,508
90,451	**90,550**	6,569	4,722	5,517
90,551	**90,650**	6,578	4,731	5,526
90,651	**90,750**	6,588	4,740	5,536
90,751	**90,850**	6,597	4,749	5,545
90,851	**90,950**	6,606	4,759	5,554
90,951	**91,050**	6,616	4,768	5,563
91,051	**91,150**	6,625	4,777	5,573
91,151	**91,250**	6,634	4,787	5,582
91,251	**91,350**	6,643	4,796	5,591
91,351	**91,450**	6,653	4,805	5,601
91,451	**91,550**	6,662	4,815	5,610
91,551	**91,650**	6,671	4,824	5,619
91,651	**91,750**	6,681	4,833	5,629
91,751	**91,850**	6,690	4,842	5,638
91,851	**91,950**	6,699	4,852	5,647
91,951	**92,050**	6,709	4,861	5,656
92,051	**92,150**	6,718	4,870	5,666
92,151	**92,250**	6,727	4,880	5,675
92,251	**92,350**	6,736	4,889	5,684
92,351	**92,450**	6,746	4,898	5,694
92,451	**92,550**	6,755	4,908	5,703
92,551	**92,650**	6,764	4,917	5,712
92,651	**92,750**	6,774	4,926	5,722
92,751	**92,850**	6,783	4,935	5,731
92,851	**92,950**	6,792	4,945	5,740
92,951	**93,050**	6,802	4,954	5,749
93,051	**93,150**	6,811	4,963	5,759
93,151	**93,250**	6,820	4,973	5,768
93,251	**93,350**	6,829	4,982	5,777
93,351	**93,450**	6,839	4,991	5,787
93,451	**93,550**	6,848	5,001	5,796
93,551	**93,650**	6,857	5,010	5,805
93,651	**93,750**	6,867	5,019	5,815
93,751	**93,850**	6,876	5,028	5,824
93,851	**93,950**	6,885	5,038	5,833
93,951	**94,050**	6,895	5,047	5,842
94,051	**94,150**	6,904	5,056	5,852
94,151	**94,250**	6,913	5,066	5,861
94,251	**94,350**	6,922	5,075	5,870
94,351	**94,450**	6,932	5,084	5,880
94,451	**94,550**	6,941	5,094	5,889
94,551	**94,650**	6,950	5,103	5,898
94,651	**94,750**	6,960	5,112	5,908
94,751	**94,850**	6,969	5,121	5,917
94,851	**94,950**	6,978	5,131	5,926
94,951	**95,050**	6,988	5,140	5,935
95,051	**95,150**	6,997	5,149	5,945
95,151	**95,250**	7,006	5,159	5,954
95,251	**95,350**	7,015	5,168	5,963
95,351	**95,450**	7,025	5,177	5,973
95,451	**95,550**	7,034	5,187	5,982
95,551	**95,650**	7,043	5,196	5,991
95,651	**95,750**	7,053	5,205	6,001
95,751	**95,850**	7,062	5,214	6,010
95,851	**95,950**	7,071	5,224	6,019
95,951	**96,050**	7,081	5,233	6,028
96,051	**96,150**	7,090	5,242	6,038
96,151	**96,250**	7,099	5,252	6,047
96,251	**96,350**	7,108	5,261	6,056
96,351	**96,450**	7,118	5,270	6,066
96,451	**96,550**	7,127	5,280	6,075
96,551	**96,650**	7,136	5,289	6,084
96,651	**96,750**	7,146	5,298	6,094
96,751	**96,850**	7,155	5,307	6,103
96,851	**96,950**	7,164	5,317	6,112
96,951	**97,050**	7,174	5,326	6,121
97,051	**97,150**	7,183	5,335	6,131
97,151	**97,250**	7,192	5,345	6,140
97,251	**97,350**	7,201	5,354	6,149
97,351	**97,450**	7,211	5,363	6,159
97,451	**97,550**	7,220	5,373	6,168
97,551	**97,650**	7,229	5,382	6,177
97,651	**97,750**	7,239	5,391	6,187
97,751	**97,850**	7,248	5,400	6,196
97,851	**97,950**	7,257	5,410	6,205
97,951	**98,050**	7,267	5,419	6,214
98,051	**98,150**	7,276	5,428	6,224
98,151	**98,250**	7,285	5,438	6,233
98,251	**98,350**	7,294	5,447	6,242
98,351	**98,450**	7,304	5,456	6,252
98,451	**98,550**	7,313	5,466	6,261
98,551	**98,650**	7,322	5,475	6,270
98,651	**98,750**	7,332	5,484	6,280
98,751	**98,850**	7,341	5,493	6,289
98,851	**98,950**	7,350	5,503	6,298
98,951	**99,050**	7,360	5,512	6,307
99,051	**99,150**	7,369	5,521	6,317
99,151	**99,250**	7,378	5,531	6,326
99,251	**99,350**	7,387	5,540	6,335
99,351	**99,450**	7,397	5,549	6,345
99,451	**99,550**	7,406	5,559	6,354
99,551	**99,650**	7,415	5,568	6,363
99,651	**99,750**	7,425	5,577	6,373
99,751	**99,850**	7,434	5,586	6,382
99,851	**99,950**	7,443	5,596	6,391
99,951	**100,000**	7,450	5,603	6,398

OVER $100,000 YOU MUST USE THE TAX RATE SCHEDULES on page 53.

2001 California Tax Rate Schedules

Caution: Use only if your taxable income on Long Form 540NR, line 19 is more than $100,000. If $100,000 or less, use the Tax Table. If you are filing the Short Form 540NR, you must use the Tax Tables.

Schedule X –
Use if your filing status is
Single or Married Filing Separate

If the amount on Long Form 540NR, line 19 is: over –	But not over –	Enter on Long Form 540NR, line 22		of the amount over –
$ 0	$ 5,748	$ 0.00	+ 1.0%	$ 0
5,748	13,625	57.48	+ 2.0%	5,748
13,625	21,503	215.02	+ 4.0%	13,625
21,503	29,850	530.14	+ 6.0%	21,503
29,850	37,725	1,030.96	+ 8.0%	29,850
37,725	AND OVER	1,660.96	+ 9.3%	37,725

Schedule Y –
Use if your filing status is
Married Filing Joint or Qualifying Widow(er) with Dependent Child

over –	But not over –	Enter on Long Form 540NR, line 22		of the amount over –
$ 0	$ 11,496	$ 0.00	+ 1.0%	$ 0
11,496	27,250	114.96	+ 2.0%	11,496
27,250	43,006	430.04	+ 4.0%	27,250
43,006	59,700	1,060.28	+ 6.0%	43,006
59,700	75,450	2,061.92	+ 8.0%	59,700
75,450	AND OVER	3,321.92	+ 9.3%	75,450

Schedule Z –
Use if your filing status is
Head of Household

over –	But not over –	Enter on Long Form 540NR, line 22		of the amount over –
$ 0	$ 11,500	$ 0.00	+ 1.0%	$ 0
11,500	27,250	115.00	+ 2.0%	11,500
27,250	35,126	430.00	+ 4.0%	27,250
35,126	43,473	745.04	+ 6.0%	35,126
43,473	51,350	1,245.86	+ 8.0%	43,473
51,350	AND OVER	1,876.02	+ 9.3%	51,350

How to Figure Tax Using the 2001 California Tax Rate Schedules

Example: Lee and Jackie Alberts are filing a joint return. Their taxable income on Long Form 540NR, line 19 is $125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of $125,000. See the boxed range in the sample below.

Schedule Y –
Use if your filing status is
Married Filing Joint or Qualifying Widow(er) with Dependent Child

If the amount on Long Form 540NR, line 19 is: over –	But not over –	Enter on Long Form 540NR, line 22		of the amount over –
$ 0	$ 11,496	$ 0.00	+ 1.0%	$ 0
11,496	27,250	114.96	+ 2.0%	11,496
27,250	43,006	430.04	+ 4.0%	27,250
43,006	59,700	1,060.28	+ 6.0%	43,006
59,700	75,450	2,061.92	+ 8.0%	59,700
75,450	AND OVER	3,321.92	+ 9.3%	75,450

	Example	Your Income
Step 2: They subtract the amount at the beginning of their range from their taxable income.	$125,000 - 75,450 $ 49,550	$ - $
Step 3: They multiply the result from Step 2 by the percentage for their range.	$ 49,550 x .093 $4,608.15	$ x $
Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter $7,930 on Long Form 540NR, line 22. For information on rounding, see page 5.	$3,321.92 + 4,608.15 $7,930.07	$ + $

Additional Information

California Sales And Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you,** the use tax will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the $400 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

Your tax liability may be calculated by multiplying the sales tax rate at your residence times the cost of the goods purchased. Send your payment to the STATE BOARD OF EQUALIZATION, PO BOX 942879, SACRAMENTO CA 94279-0001, with a brief statement listing your name, address, daytime telephone number, cost and description of the goods purchased. Board of Equalization Pamphlet 79-B contains additional information and a form you may use to report the tax. An electronic version of this pamphlet may be found in the Board of Equalization's internet Website at: **www.boe.ca.gov/pdf/pub79b.pdf**.

If you file a Schedule C (Form 1040), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the State Board of Equalization.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, please contact the State Board of Equalization's toll-free number at (800) 400-7115, to talk to a Customer Service Representative. Representatives are available from 8 a.m. to 5 p.m., Monday - Friday, excluding state holidays.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final return must be filed for a person who died in 2001 if a return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the return.

If you are a surviving spouse and no administrator or executor has been appointed, you may file a joint return if you did not remarry during 2001. Indicate next to your signature that you are the surviving spouse.

You may also file a joint return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a return and claim a refund due.

Homeowner and Renter Assistance

Homeowner assistance is a once-a-year payment from the State of California based on part of the property taxes assessed and paid on your home. If eligible, you could receive up to 96% of the property taxes you paid in the prior year. In 2001, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2000: 62 years of age* or older, blind, or disabled; and
- Owned your home and lived in it on December 31, 2000, had total household income of $35,251 or less, and are a U.S. citizen, designated alien, or qualified alien, when you file your claim.

  *If your 62nd birthday is on January 1, 2001, you are considered to be age 62 on December 31, 2000.

Renter assistance is a once-a-year payment from the State of California based on part of the property taxes that you pay indirectly when you pay your rent. In 2001, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2000: 62 years of age* or older, blind, or disabled; and
- Paid $50 or more rent per month in the prior year, had total household income of $35,251 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

  *If your 62nd birthday is on January 1, 2001, you are considered to be age 62 on December 31, 2000.

The 2002 filing season for these programs begins July 1, 2002. For more information, call (800) 852-5711.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, **or** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. In addition, you may qualify for relief pursuant to a divorce decree. If any of the circumstances fit you, you may apply by writing a letter to the Franchise Tax Board requesting relief. Your request should include your name, your social security number, the year or years in question, a statement explaining why you believe you qualify for relief, and if applicable, a copy of your court order. Mail your request to the ANALYSIS & LEGAL SECTION MS G-8, FRANCHISE TAX BOARD, PO BOX 2952, SACRAMENTO CA 95812-2952.

Military Personnel

If you are a member of the U.S. Armed Forces and need additional information on how to file your return, get FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms and Publications" on page 56.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. If you need to get a copy of a return from those years, you must request it by writing a letter or by completing form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, there is a $10 fee for each tax year you request. However, there is no charge if: you are requesting a return and any audit reports attached in connection with an audit or collection activity; you were the victim of a designated California or federal disaster; or you request copies from a field office that assisted you in completing your return. See "Order Forms and Publications" on page 56.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A, you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 29 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE.

It's Your Right . . . Register and Vote

How To Get California Tax Information (Keep This Booklet For Future Use)

Where To Get Income Tax Forms and Publications

By Internet – You can download, view, and print California income tax forms and publications; or, you can have these forms and publications mailed to you. Many of our most frequently used forms can be filed electronically, printed out for submission, and saved for record keeping. Go to our Website at: **www.ftb.ca.gov**

By phone – To order 1999 – 2001 California tax forms and publications and 2001 federal booklets:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call (800) 338-0505.
- Select "Personal Income Tax."
- Select "To Order Forms and Publications."
- Enter the three-digit form code when you are instructed.

Please allow two weeks to receive your order. If you live outside California, please allow three weeks to receive your order.

In person – Many libraries, post offices, and banks provide free California tax booklets during the filing season. Most libraries and some quick print businesses have forms and schedules for you to photocopy (a nominal fee may apply). **Note:** Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

By mail – Write to: TAX FORMS REQUEST UNIT, FRANCHISE TAX BOARD, PO BOX 307, RANCHO CORDOVA CA 95741-0307.

Letters

If you write to us, be sure your letter includes your social security number, and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond to your letter within six weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the return.

General Toll-Free Phone Service

Our general toll-free phone service is available:
- Monday – Friday, 7 a.m. until 8 p.m.
- Saturdays, 8 a.m. until 5 p.m.

We may modify these hours without notice to meet operational needs.

From within the United States . . . . (800) 852-5711
From outside the United States (not toll-free) . . . . (916) 845-6500
For federal tax questions, call the IRS at . . . . (800) 829-1040

Assistance for persons with disabilities
We comply with the Americans with Disabilities Act. Persons with a hearing or speech impairment call:

From voice phone (California Relay Service) . . . . (800) 735-2922
From TTY/TDD (Direct line to FTB customer service) . (800) 822-6268
For all other assistance or special accommodations . . (800) 852-5711

Asistencia bilingüe en español
Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and Publications," on this page.

Privacy Act Notice

The Information Practices Act of 1977 and the federal Privacy Act require the Franchise Tax Board to tell you why we ask you for information. The Operations and Compliance Branches ask for tax return information to carry out the Personal Income Tax Law of the State of California. We may request additional information if we audit your return or take collection action.

If you meet the income requirements, the Revenue and Taxation Code requires you to file a return on the form we prescribe (Sections 18501 and 18621). When you file this or other documents, you must include your social security number for identification and return processing (Section 18624).

It is mandatory to furnish all information requested when you are required to file any documents prescribed by the Franchise Tax Board. If you do not file a return, or do not provide the information we ask for, or provide fraudulent information, the law states you may be charged penalties and interest and, in certain cases, you may be subject to criminal prosecution. We also may disallow claimed exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay or reduce any refund.

We may give the information you furnish us to the United States Internal Revenue Service, the proper official of any state imposing an income tax or a tax measured by income, the Multistate Tax Commission, and California government agencies and officials, as provided by law. If you owe any monies, we may disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, and other payers.

You have a right to access records containing your personal information maintained by the Franchise Tax Board. The officials responsible for maintaining the information are: 1) Filing of returns – Chief, Filing Division; 2) Auditing of returns – Chief, Audit Division; and 3) Collection of monies – Chief, Accounts Receivable Management Division. The address is:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-1040

Telephone: Within the United States . . . . (800) 852-5711
Outside the United States (not toll-free) . . . (916) 845-6500

Automated Toll-Free Phone Service (Keep This Booklet For Future Use)

Our automated toll-free phone service is available 24 hours a day, 7 days a week, in English and Spanish to callers with touch-tone telephones. You can:

- Order California and federal tax forms and publications;
- Get current year tax refund information;
- Get balance due and payment information; and
- Hear recorded answers to many of your questions about California taxes.

Have paper and pencil ready to take notes.

Call from within the United States . . . . (800) 338-0505

Call from outside the United States (not toll-free) . . . . (916) 845-6500

Order Forms and Publications

If your current address is on file, you can order California tax forms for the current and prior years. You can also order current year federal tax booklets between January 2 and April 15. See the following list of forms and follow the instructions for ordering forms on the previous page.

Code California Tax Forms and Publications

900 California Resident Income Tax Booklet:
Form 540, Resident Income Tax Return
Form 540A, Resident Income Tax Return
965 Form 540 2EZ Tax Booklet
903 Schedule CA (540), California Adjustments:
FTB 3885A, Depreciation & Amortization Adjustments
Schedule D, California Capital Gain or Loss Adjustment
969 Large print Resident Booklet (current year only)
970 Resident Booklet on cassette (current and prior year only)
907 540-ES, Estimated Tax for Individuals
908 540X, Amended Individual Income Tax Return
909 Schedule D-1, Sales of Business Property
910 Schedule G-1, Tax on Lump-Sum Distribution
911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
913 Schedule S, Other State Tax Credit
914 California Nonresident Income Tax Booklet:
Long and Short Form 540NR, Nonresident or Part-Year Resident Income Tax Return
917 Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents
918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresident or Part-Year Residents
956 FTB 3503, Natural Heritage Preservation Credit
933 FTB 3504, Long-Term Care Credit
947 FTB 3505, Teacher Retention Credit
977 FTB 801, Teacher Retention Credit Brochure
978 FTB 801a, Teacher Retention Credit – Frequently Asked Questions
932 FTB 3506, Child and Dependent Care Expenses Credit
937 FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return
921 FTB 3519, Payment Voucher for Automatic Extension for Individuals
972 FTB 3520, Power of Attorney Form and FTB Pub. 1144
922 FTB 3525, Substitute for W-2 Wage and Tax Statement
923 FTB 3526, Investment Interest Expense Deduction
931 FTB 3534, Joint Strike Fighter Credit
940 FTB 3540, Credit Carryover Summary
949 FTB 3567, Installment Agreement Request
924 FTB 3800, Tax Computation for Children with Investment Income
929 FTB 3801, Passive Activity Loss Limitations
930 FTB 3803, Parents' Election to Report Child's Interest and Dividends
935 FTB 3805D, Net Operating Loss (NOL) Computation and Limitations – Pierce's disease
925 FTB 3805E, Installment Sale Income
928 FTB 3805P, Additional Taxes from Qualified Retirement Plans
926 FTB 3805V, Net Operating Loss (NOL) — Individuals
901 FTB 3805Z, Enterprise Zone Businesses
927 FTB 5805, Underpayment of Estimated Tax
919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
920 FTB Pub. 1005, Pension and Annuity Guidelines
945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities
943 FTB Pub. 4058, California Taxpayers' Bill of Rights
941 FTB Pub. 1031, Guidelines for Determining Resident Status
942 FTB Pub. 1032, Tax Information for Military Personnel
951 FTB Pub. 1051A, Guidelines for Married Filing Separate Returns
934 FTB Pub. 1540, California Head of Household Filing Status Information

Code Federal Tax Forms

902 1040 Booklet (with Schedules A, B, D, & E; Forms 1040V, EIC, and 2441)
904 1040A Booklet (with Schedule 1; Form EIC)
915 1040EZ Booklet

Current Year Refund Information

If you file by mail, you should wait at least 8 weeks after you file your tax return before you call to find out about your refund. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

Balance Due And Payment Information

You should wait at least 45 days from the date you mailed your payment before you call to verify receipt of your payment. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

Answers To Tax Questions

Call our automated phone service, select personal income tax information, then general tax information, and enter the 3-digit question code.

Code Filing Assistance:

100 Do I need to file a return?
103 What is and how do I qualify for the Child and Dependent Care Expenses Credit?
108 What is a qualifying individual for the Child and Dependent Expenses Care Credit?
111 Which form should I use?
112 How do I file electronically and get a fast refund?
113 What is the Teacher Retention Credit?
200 Where can I pick up a form or publication today?
201 How can I get an extension to file?
203 What is and how do I qualify for the nonrefundable renter's credit?
204 I never received a Form W-2. What do I do?
205 I have no withholding taken out. What do I do?
206 Do I have to attach a copy of my federal return?
207 Should I file my return even though I do not have the money to pay?
208 How do I figure my estimated tax payments?
209 I lived in California for part of the year. Do I have to file a return?
210 I do not live in California. Do I have to file a return?
211 How do I figure my IRA deduction?
212 How do I claim my disaster related loss?
215 Who qualifies me to use the head of household filing status?
216 I'm due a refund. Do I still need to file a return?
217 I am currently/was in the military. Do I have to file a California return?
218 I'm in the military. Do I have to use the same filing status as federal?
219 I sold my personal residence. How do I report the sale to California?
220 There is no difference in my state and federal depreciation, business income, and capital gain income. What do I do?
221 What is community property?
222 How much can I deduct for vehicle license fees?
227 How do I get a refund of excess SDI?
239 Where can I get help with preparing and filing my income tax return?
240 Does a tax return have to be filed for a deceased taxpayer?

Refunds

300 My spouse passed away. You sent a refund with both our names on it. What do I do?
301 I got a letter saying you sent my refund to another agency. Why?

Penalties

400 I have an extension of time to file my return. Why did I get a penalty?
401 I filed my return on time. Why did I get a penalty?
402 How can I protest a penalty?
403 What is the estimate penalty rate?

Notices And Bills

500 I received a bill and I cannot pay it in full. What do I do?
501 Why didn't you give me credit for my withholding?
502 You didn't give me credit for my dependent. What do I do?
504 I'm head of my house. Why was I denied head of household filing status?
506 How can I get information about my Form 1099-G?
508 I received a notice that didn't show all payments made. How do I get credit for them?

Tax For Children

601 Can my child take a personal exemption credit when I claim her or him as a dependent on my return?
602 Federal law limits the standard deduction. Is the state law the same?

Miscellaneous

610 Can I pay my taxes with a credit card?
611 What address do I send my payment to?
612 I mailed my return and haven't heard anything. Should I send a copy of my return?
613 I forgot to attach my Form(s) W-2 when I mailed my return. What do I do?
614 I forgot to attach a copy of my federal return. What do I do?
615 How do I get a copy of my state tax return?
616 What should I do if my federal tax return was examined and changed by the IRS?
617 What are the current interest rates?
619 How do I report a change of address?

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